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1844

A

COMPLETE
TREATISE ON TOBACCO:

CONTAINING

AN ACCOUNT OF ITS ORIGIN, DISCOVERY AND INTRODUCTION INTO EUROPE
AND OTHER COUNTRIES; GRADUAL INCREASE IN CULTIVATION AND
CONSUMPTION; AND NUMEROUS VALUABLE STATISTICAL TABLES,
SHEWING THE AMOUNT CULTIVATED, EXPORTED AND IMPOR-
TED FROM AN EARLY PERIOD TO THE PRESENT TIME;

ALSO,

THE DIFFERENT SPECIES OF TOBACCO, WHEN AND WHERE DISCOVERED;
METHOD OF CULTIVATION AND MANUFACTURING AS ADOPTED BY THE MOST
EXPERIENCED CULTIVATORS AND MANUFACTURERS;
THE VIEWS OF DR. MOTT AS TO ITS EFFECTS, &c. &c.

WITH

A COLLECTION OF INTERESTING FACTS ON THE SUBJECT

COMPRISING MORE INFORMATION AND USEFUL MATTER

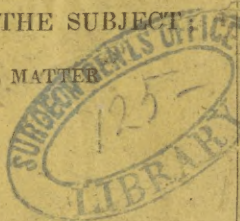
THAN EVER HERETOFORE PUBLISHED.

BY W. F. J. THIERS, M. D.

NEW-YORK:

Burroughs & Co. Printers, Ruggles Engine, 113 Fulton st.

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THE ARTS OF TOBACCO

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WITH

A COLLECTION OF INTERESTING FACTS ON THE SUBJECT

OF THE TOBACCO TRADE IN AMERICA AND THE WORLD

AND A FULL DESCRIPTION OF THE TOBACCO CULTURE

BY W. F. L. THIERES, M. D.

NEW YORK

Published by J. B. Lippincott & Co., 15 N. 2nd St.

1844

PREFACE.

The object of the author in publishing this work, has been to present to the public all statistical and other valuable information that could possibly be obtained upon this subject, feeling assured that the absence of such a work would be a sufficient apology for the undertaking, and any errors that might occur either from oversight or misconception.

Tobacco may now be said to form one of the necessities of life, and should such position be disputed, it must at least rank as an indispensable luxury, "giving pleasure to the savage and the philosopher, to the inhabitant of the burning desert, and the frozen zone." In Turkey the pipe is perpetually in the mouth, and the most solemn conferences are concluded with a friendly pipe, employed like the calumet of peace by the Indians. In the East, not only all classes, but both sexes, inhale the fragrant steam, the only distinction among them consisting in the shape of the instrument employed, and the species of the herb smoked. In China the habit equally prevails, and it is said that every Chinese female from the age of eight or nine years, wears the appendage to her dress, a small silken purse to hold tobacco, and a pipe with the use of which many of them are not unacquainted at this tender age. The prevalence is appealed to by M. Palls as an evidence that in Asia, and more especially in China, the use of tobacco is more ancient than the discovery of America. He adds: "Many of the Chinese and among the Mogul tribes, who had the most intercourse with them, the custom of smoking is so general, and has become so indispensable a luxury, the tobacco belt so necessary an article of dress, the form of the pipes from which the Dutch seem to have taken the model of theirs so original, and lastly the preparation of the yellow leaves which are merely rubbed to pieces and then put in the pipe so peculiar, they could not possibly derive all this from America by way of Europe, especially as India, where the practice of smoking is not so general, intervenes between Persia and China."

This however, seems to be a very doubtful proposition: It seems sufficiently established that the tobacco plant was first brought from Brazil to China about the year 1667, and it is most probable that it was carried thence to other Eastern countries. The names given to it in all languages of the East are obviously of European origin, a fact that would seem completely to negative the idea of its being indigenous to the East; the names in different languages are as follows: English, tobacco; Danish, tobac; Dutch, tabak; French, tabac; German, taback; Italian, tabacco; Polish, tobaka; Russian, tabak; Spanish, tabaco; Arabic, bujjerbhang; Hindostan, tumbaka; Maley, tambracoo.—*McCallochs's Com. Dic.*

From 10,000 grains of tobacco, Messrs. Passelt and Reinman, two very able German chemists, obtained by analysis the following: Nicotiana, 6.0; Nicotianin, 1.0; extractive slightly bitter, 287.0; Gum with a little malate of lime, 174.0; Green resin, 26.7; Albumen, 26.0; Gluten, 104.8; Malic acid, 54.0; Malate of Ammonia, 12.0; Sulphate of Potash, 4.8; Chloride of Potassium, 6.3; Malate and Nitrate of Potash, 9.5; Phosphate of Lime, 16.6; Malate of Lime, 24.2; Silica, 8.8; Lignin, 496.9; Water, 8,828.0; Starch a trace; The difference between the sum of the weights of the constituents and the original weights was doubtless owing to unavoidable loss during the analysis.

PREFACE.

The following exhibits the quantity of nicotina yielded by 10,000 parts of various kinds of tobacco: Cuba, 8.64; Maryland, 4.28; Virginia, 10.00; Ile de Vilain, 11.20; North, 11.28; Lot, 6.48; Lot-et-Garonne, 8.20. It is to the presence of the two principles first named in the above analysis that this plant is thought to owe its peculiar properties; the first of an alkaline character; the second, nicotinin, analogous to the volatile oils and imparting the peculiar odor of the plant.

Great exertions are being made, as will be seen in an extract from the last report to Congress, in the latter part of this work, to reduce the enormous duties upon tobacco in England and other countries. As to whether it will be a benefit to our trade if the object is accomplished, remains a matter of doubt.

From a letter to the Hon. E. W. Hubbard, from T. Lyle, Esq., bearing upon this point, I make the following extract:

"The larger the amount of revenue a government can derive from a given subject, the better for itself; and certainly such a result cannot affect the grower and furnisher of the subject unless it abridges the consumption. But suppose it can be established that the consumption is lessened by excise. Be it so; and we will suppose that Great Britain, in conformity with the wishes of some of our people, reduce the duty of tobacco one-half. What think you would result? Why, I apprehend, something like this: she would grant the privilege of *growth* to her subjects at home and also to her colonies—the one to raise at home, and the others to export as much tobacco as might furnish the deficiency in the existing rate of duty. I apprehend that, by this process, we should make an Irishman's profit—gain a loss in the transaction. In France, the government holds the trade, and, in order to make as much revenue as possible from our tobacco, they have restricted the growth of this article to *four provinces* in the kingdom. A little injudicious tampering will drive her to do what every well-informed man knows she can do—to grow the whole of her own tobacco. At one period she grew 18,000 hhds. in France proper, and she could easily derive from her colonies such deficiency as might occur. The same may be said of all the German states. *There* they have always grown tobacco to a considerable extent, and when the price of tobacco in this country, from whatever cause it may arise, becomes excessive, the people take but little, and that little is generally at the expense of the shipper.

In looking at this whole subject, I am decidedly of the opinion that it should be left untouched. I am perfectly in the dark when I attempt to apprehend any *good* that may result from change; while, on the other hand, I think I can see *evils* that may ruin this branch of our trade."

Neither expense, time, nor trouble, have been spared to collect all valuable information upon this subject, in order that it should be an acquisition to each and every one, the cultivator as well as the manufacturer, the consumer and dealer, in whatever way concerned. The numerous statistical tables, showing the amount of tobacco exported, imported, increase of consumption, &c., cannot fail to be otherwise interesting—and that the work may prove so in general, has been the humble endeavor of

THE AUTHOR.

A TREATISE ON TOBACCO.

The Discovery of Tobacco, Chronology, Different Species, Common Names, &c.—

Tobacco appears first to have been discovered in 1496, by Romanus Pano, a Spanish Monk, whom Columbus, on his departure from America, had left in this Country, as he afterwards published an account of the same, which he found in St. Domingo, and gave it the name of *Cohoba cohabba giva*. Other accounts however, say that it was not discovered until 1519 or 1520, and then on the Island of Tobasco, West Indies, from which it derives the common name Tobacco. Botanists however, have given it the generic name of *Nicotiana*, from Jean Nicot, of Nismes, in Languedoc, ambassador, from the King of France to Portugal, where he procured the seeds from a Spanish gentleman named Hernandez de Toledo, who had brought the same from St. Domingo. The first plant was said to have been presented by Nicot to Catharine de Medicis, whence the former French name of *herbe à la Reine* or Queen's plant. Tobacco was introduced into England from the West Indies or Mexico, by Ralph Lane, in 1586, but only for smoking; a practice introduced there by Sir Walter Raleigh, and it is said that in the house in which he lived at Islington, are his coat of arms on a shield, with the tobacco plant for a crest; consequently smoking has been a common practice in England for more than two centuries, and it may be well here to give the progress, the cultivation and use of Tobacco as correctly as may be obtained from the last date.

In 1570, they smoked in Holland, out of conical tubes composed of palm leaves plaited together. In 1575, first appeared a figure of the plant in Anddree—*Therot's Cosmographie*. In 1585, the English first saw pipes made of clay, among the natives of Virginia, which had been discovered by Sir Richard Greenville, and it appears likewise that the English soon after fabricated the first clay tobacco pipes in Europe.

In the beginning of the seventeenth century, they began to cultivate tobacco in the East Indies. In 1604, James I. of England, endeavored, by means of heavy imposts, to abolish the use of tobacco, which he held to be a noxious weed. In 1610, the smoking of tobacco was known at Constantinople. In 1615, tobacco began to be sown about Amesfut, in Holland, which afterwards became famous for its cultivation.

In 1616, the Colonists began to cultivate tobacco in Virginia, and it is not known whether the plant was indigenous or whether it came from a more southern country. It is supposed that the seeds were from Tobago. But it seems to have been in use by the Virginia Indians at the time they were visited by the English, and was called by them *petum* or *petum*. Clarigero says, "Tobacco is a name from the Haitiano language." In 1619, James I. wrote his *Counterblast to Tobacco*, and ordered that no planter in Virginia should cultivate more than one hundred pounds a year.

In 1639, the Grand Assembly of Virginia passed a law that all the tobacco planted in that and the two succeeding years should, be destroyed, except such a proportion to each planter, as should make in the whole, 120,000 pounds, and that the creditors of the planters should receive 40 pounds for every 100 pounds due them. He also prohibited its sale in England or Ireland until the Custom should be paid and the royal seal affixed. Twenty thousand pounds were exported in this

year from Virginia to England, the whole crop of the preceding year. In 1620, ninety young women were sent over from England to America, and sold to the planters, for tobacco, at £120 each. In 1622, the annual import of tobacco into England from America for the past seven years, was 142,058 pounds. In 1653, smoking began in the Canton of Appenzel, in Switzerland. In 1669 the crimes of adultery and fornication were punished in Virginia by a fine of from 500 to 1,000 pounds of tobacco. In 1676, the whole custom collected in England from tobacco from Virginia, was \$600,000. In the same year two Jews attempted the cultivation of tobacco in the neighborhood of Brandenburg; but which, however, was not brought to bear till 1681.

In 1690, Pope Innocent XII. excommunicated all who should be guilty of taking snuff or tobacco in the Church of St. Peter at Rome. In 1699, great quantities of tobacco were already produced in the Palatinate of Hesse. In 1709, the yearly exports of tobacco from America for the then last ten years were, 28,858,666 pounds of which 11,260,659 pounds were annually consumed in Great Britain, and 17,598,007 pounds in the countries of Europe.

In 1719, the Senate of Strasburg prohibited the culture of tobacco, from an apprehension that it would diminish the growth of corn. In 1724, Pope Benedict XIV. revoked the Bull of Excommunication published by Innocent. In 1732, tobacco was made a legal tender in Maryland, at one penny per pound. In 1747, and the two years previous, there were annually exported to England from the American Colonies, 40,000,000 pounds of tobacco, 7,000,000 of which were consumed in England. The annual revenue was about \$4,500,000. In 1753, the King of Portugal farmed out the tobacco trade for about \$2,500,000. The revenue of the King of Spain from tobacco, amounted to \$6,330,000.

In 1749, the duties on tobacco in Denmark, brought in \$40,000. In 1777, the Empress of Austria received a revenue from tobacco of \$800,000. In 1773, the duties on tobacco in the two Sicilies amounted to \$446,000. In 1775, the annual export of tobacco from the United States for the then last four years was *one million pounds*. For the last thirty years it averaged 40,000,000; of the total seven years' exportation 33,974,949 pounds were captured by the British.

In 1787, the quantity imported into Ireland was 1,877,579; in 1829, 4,124,742 pounds. In 1789, the quantity exported from the United States together with the two previous years, averaged about 90,000,000 pounds. In 1820, the quantity of tobacco grown in France had doubled in three years, being 32,887,300 pounds. In 1828, the revenue on tobacco in the State of Maryland was \$27,275. In 1830, the revenue on tobacco and snuff in Great Britain was nearly \$13,000,000.

In 1834, the value of tobacco used in the United States was estimated at \$16,000,000, of which \$9,000,000, were supposed to have been for smoking Spanish cigars, \$6,500,000 for smoking American tobacco and chewing, and \$500,000, for snuff. In 1838, the amount of consumption of tobacco in the United States was estimated at *one hundred million pounds*, valued at *twenty millions cash* to the consumers, being seven pounds to each individual of the whole population. In 1840, the value of the export during that year was nearly \$10,000,000, and it was ascertained by a committee appointed to procure and report statistical information on the subject, that about one million five hundred thousand individuals were engaged in the cultivation and manufacture of tobacco in the United States, one million of whom were engaged in the States of Maryland, Virginia, Kentucky and Missouri; allowing the population in the whole country to be seventeen millions, it will be seen that nearly *one tenth* are in some way engaged in the cultivation or manufacture of this article. Botanists have identified many different species of tobacco, and Loudon, in his *Encyclopædia of Plants*, makes the following list of those enumerated under the generic head of *Nicotiana*, and the several places from which they are derived.

<i>Specie.</i>	<i>Common Name.</i>	<i>Origin</i>	<i>and Date.</i>
Nicotian tabacuma,	Virginia,	America,	1579
Macrophylla,	Large leaved,	Do.	1579
Fruticosa,	Shrubby,	China,	1699
Undulata,	Sweet scented,	N. S. W.	1800
Rustica,	Common green,	America,	1570
Pamculata,	Panicked,	Peru,	1752
Glutinosa,	Clammy,	Peru,	1759
Plumbaginifolia,	Curl leaved,	America,	1816
Pussilla,	Primrose leaved,	Vera Cruz,	1733
Qudri valvis,	Four leaved,	N. America,	1811
Nana,	Dwarf,	Do. do.	1823
Langsdorffi,	Longsdorf's,	Chili,	1819
Cerinthoides,	Honeywort,	Chili,	1821
Repanda,	Havana,	Havana,	1823

The sort most generally used is the Virginia specie, a beautiful plant that surpasses all others in point of general value.

Culture of Tobacco.—The mode of cultivating and curing tobacco as given in the Farmer's Register, is as follows:—

Raising the Plants.—The land for the plant bed is usually selected in a warm exposure on the south or south eastern side of a hill in a wood, new ground being always preferred. The roots should be grubbed and rubbish cleared away, and the old leaves raked off. Brush of pine or other wood is then to be piled on, from two to three feet thick all over the bed, and this is to be set on fire; as the bed should be prepared for seeding immediately after the frost is out of the ground, the brush should be collected and put in place during the winter. Instead of burning over the whole ground at once, a part may be fired for an hour or so at a time, proceeding thus over the entire bed. The place is then to be broken up with hoes, and sometimes by a coulter drawn by horses or oxen, and the work repeated until the earth is made perfectly fine, being careful to avoid turning over the surface. All the roots are then to be extracted, and the land laid off in beds (slightly elevated, if dry, and more so if moist or wet) four feet wide. To sixteen square yards a common pipe-bowl of seed is to be sown. The bed is then trodden or pressed with hoes, and well covered with brush, to protect the plants from frost. When the plants have come fully out they should be slightly manured with strong manure made fine; this should be repeated frequently and in large quantities as the plants increase in size and are able to bear it. When the plants have attained a good size, and there is no longer danger of frost, the covering of brush is removed, and the bed weeded with the hands; those employed in this duty taking care not to bruise the tender plants.

Preparation for Planting.—The plants will be generally ready for removal about the last of May or first of June. They are to be drawn out after a rain and transplanted in good ground, previously well prepared for their reception.

Soil and Season.—In Virginia and the states adjoining, the best tobacco is grown in rich light alluvial, loamy land, or such as has been recently cleared and brought into cultivation. Tobacco requires a warm and mild season, and can never be worth growing in situations much above the level of the sea, or in northern exposures, or in wet springy land.

Field Culture.—The land for tobacco should be of the best quality, either newly cleared and virgin soil, or old ground highly manured and well pulverised. A good clover fallow, ploughed in the fall, manured and cross-ploughed in the spring, just before planting, well harrowed, and then laid out in rows three, three-and-a-half, or four feet apart each way—every square thus made, is to be scraped with the hoe, so as to form a hill on which one plant is to be set. In case the plants dies from draught or are destroyed by worms, a very common occurrence, others must be set in their places.

Cultivation.—The culture is very much like that adapted for Indian corn. The plough coulter and hand hoe being freely used to keep down weeds and loosen the earth. It is important to the early growth of the plant to plough or work deep once

or twice, so that when it is ripening the ground will be broken deep and fine (the coulter is preferred for this operation.) This should be effected without much interference with the roots, as that checks the growth and prevents the plant from attaining its proper size; and hence the advantage of greater distance between the rows than the common distance of three and a half feet, because the wide rows can be ploughed and worked with less damage to the roots. In this, as in all other crops, if we wish a good return we must speed the plough and hoe before the roots run out. On our high lands we should endeavor, by deep and horizontal ploughing, to counteract the bad effect of draughts, by drains, discharging at the lowest point. The bed is best for high land, because it retains more moisture where it is generally needed; the hill, retaining less moisture, is best for flat land, where there is commonly a superabundance.

Priming and Suckering.—As the tobacco plant grows and developes, a “blossomed bud” puts out from the top, which is termed buttoning. This top must be plucked off, along with such of the upper leaves as are too small to be of any value. The plants are thus left usually two or three feet high. The plants also shoot out suckers from every leaf, which must be broken off, care being taken not to break the leaf from the main stem—this causes the leaves to spread. The most regular topping is performed by measure. The topper carries a measure six inches long, by occasionally applying which, he can regulate the priming with greater accuracy, and as the remaining leaves are numbered, this governs the operation and gains the object of even topping. The topper should always carry this measure in his hand, as it serves to prevent excesses in topping. Prime *six inches* and *to eight* leaves. We have found by experience this to be the best average height; we sometimes, but seldom, vary from this general rule. If the land is poorer than common, or if from backwardness of the plant and the advanced state of the season, we apprehend frost, we do not prime so high, say four inches. If we have an uncommon rich spot and there is no danger that the top leaves will come to the ground, we should rise in the same proportion.

Cutting and Housing.—In about three months after setting out, the plants assume a spotted and yellowish appearance, indicating that they have attained sufficient maturity for cutting and housing. This stage of the tobacco culture is generally reckoned the most difficult and delicate part of the whole business, and the planter, if he wishes to be successful, must give it all his attention. The profits of a whole plantation greatly depend upon the toil given and skillful management exercised during the few days of cutting.

It is also of great importance to be particular in the arrangement of the sticks. The equal and general circulation through the house depends on the manner in which this is done. We commence arranging the sticks on the most elevated tier in the roof, to which we give five inches distances, and on each tier as we descend, we gain one inch, so that on the lowest tier nearest the fire, the sticks are placed 11 inches apart. This disposition of the sticks, which I have obtained by late experiment, is important. The sticks of tobacco being wider apart next to the fires, gives a freer circulation, and consequently more equal temperature than the usual way of equal distance from bottom to top; the heat having more space to ascend, must be more equally and generally diffused, and will give a more uniform house of tobacco. I esteem this a considerable improvement; and if we have house room, and make a greater distance, the improvement will still be better for the arrangement.

Curing.—We commence our preparing fires the day after housing. We prefer what is commonly called the “house log,” of green, and the feeding of dry and seasoned wood. By this arrangement the fires are rendered more governable. The “bed logs” should be nicely fitted to the barn floor; two lengths to reach across, the large ends placed outward, to guard against the tendency of heat to the centre. We keep up our warming fires from 36 to 48 hours—the mercury ranging from 100 to 150 deg. This will generally bring the leaf to the drying state. The tail or end of the leaf now begins to curl handsomely, and the planter must be on the alert;—if he is careless, fires are made too hot, the aromatic oil passes off with the sap and smoke, and he has a house of red and inferior tobacco. If his fires are kept too low, his tobacco gets into

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a clammy sweat, and the oil escapes. There is much more danger of the former than of the latter. There is much more tobacco injured by too much heat than the want of a sufficiency. The fires now should be kept steady and regular, with a gradual increase of heat, so that in 48 hours the mercury will stand from 150 to 160 deg. It must be kept at or about this temperature, until the tobacco is cured.

Stripping and Prizing.—After the plants have become sufficiently dried, which may be known by the stems getting hard, and which will be in about two months after housing, the leaves are stripped. For this operation, a moist time in the spring or late in the winter is chosen, to prevent the leaves from crumbling. They are divided into three select classes, for stripping: 1st. That which is the best color and quality. 2d. That which is somewhat inferior, comprising the balance of the leaf. 3d. Lugs or ground leaves.

Some planters make still more classes, but this requires more attention and discrimination than can be generally bestowed, at least, upon ordinary hands.

After sorting, the leaves are nicely tied up into bundles, called "hands," consisting of four leaves in each bundle of the first class, or two of the second and first classes. The bundles are next put down to "condition," as the process is commonly termed. This consists in putting it in large bulks, and subjecting it to pressure from weights, in which state it undergoes a sweat. It must be watched during this process, and as soon as it is beginning to heat, taken out and hung up to dry. After drying thoroughly, it must again be put into bulk, a damp spell being chosen in order to prevent the leaves from crumbling. At the close of each day's stripping, and oftener, if the weather is drying, we bulk down what has been stripped, being careful to pack straight. It is left in this situation until we wish to commence pressing, and then bring from 12 to 15 bundles on a small stick, and hoisted in the barn—the sticks placed 6 inches apart, the hoister carrying a measure in his hand, as it is important to measure that the order will be uniform. It should remain until the stems are perfectly dry, after which it is should be taken down for prizing—as dry as it can be handled without breaking. It remains in this state a few days until the leaves are pressed together, and we have suitable weather for packing. Each bundle is then carefully straightened, re-packed and heavily weighted; it is then ready for prizing. We should prize in weather when the order of the tobacco will not change. Each bundle should be straight and closely packed in hogsheads in the usual way.

It is stated by another writer on the subject, that two great errors are frequently made in topping and priming. On rich land the plants are topped too low, which, with planting too far apart, causes the leaves to grow too large, coarse and curly. On such land, instead of making 10 leaves, at least 12 should be made by topping to about six, and not finishing topping with the priming, but commencing again when the four top leaves get about half grown. If the season is favorable to a rapid growth, some of the high top suckers should be indulged awhile, which in a wet summer will prevent the leaves from growing coarse. Nothing is more easy than to keep down the size of the leaves and prevent them from growing too large, if you will only top high and indulge the suckers to a proper extent in the early part of the summer.—When the seasons are favorable for a rapid growth, sucker and prime judiciously when the rains subside and dry weather sets in. By turning out a superabundance of leaves, it enables one to speculate on the weather in this crop with more certainty than can be done in any others. The four top leaves are always the richest if ripe, and much the best and most useful, and in general are worth more than the other six. The same rules are also applicable to the culture of tobacco on thin land, such as will barely produce a crop. Although many are opposed to cultivating such poor land, one third of the Virginia crop is made on such land as does not pay for the labor. It is a general impression that much of the fine high priced tobacco has been made on poor land, and it may be well to correct the error, as it has caused much inquiry and great loss of labor, and final destruction to a great deal of thin land, either poor originally, or in the last stage of consumption, by the Virginia mode of cultivation.

It is true to a notorious degree however, that several poor counties have of late been very conspicuous and perhaps meritoriously celebrated for making fine high priced tobacco, but the fine tobacco was not made on poor land. When the land was actually poor, it was made on the richest, liveliest spots that could be picked out of those

poor counties. Many of those who have not rich land have resorted to the necessity of picking the best spots of their land, with a meagre coat of soil and that coat nearly all composed of vegetable matters scraped into hills, which caused them to be tolerably rich and productive for one or two seasons, as this is generally new ground. In this way a part of the fine high priced tobacco has been made, but much the greater part has been produced by rich land, with the aid of the art of high curing, with little or no fire. Another great error is that of cutting before the plant gets entirely ripe, which is the chief cause of finding so much defecture in flavor, color and substance. —why so much feels rich and thick without being so. The odoriferous qualities of aromatic plants are acquired in greater perfection during the last stages of their growth, and some are never fully developed till they get through the process of curing, which is particularly the case with tea, coffee and tobacco. Much of the substance, as well as weight is therefore sacrificed by premature cutting which also prevents the plant from cutting with a good lively healthy color. A dull dingy hue will inevitably be the aspect of all that is cut green, cure it as you may, and bright colors given to it artificially by the process of curing will fade away; I hazard nothing in the declaration that every rich plant cut in perfection, fully ripe, whether on rich or thin land, bottom or high land, may be cured with good color, that will be lasting to the taste and smell, and although good and flavor constitute the chief value, yet not more than about one tenth of the Virginia crop has ever come to market, with those great advantages. Many incorrect and erroneous ideas have gone into circulation respecting color. Impressions have been extensively made in the country that yellow, is a favorable hue—a bright lively color is almost invariably admired by the purchasers who give the highest prices. But neither brown, red nor yellow will do—a rich mixture of red and yellow on the under side of the leaf is desirable. Such mixture as is found in fat light wood and rich bright mahogany. The dull brown dingy colors are very objectionable. The next best color to the favorite one just described, is a deep yellow green, or rather the fat light wood color with a slight admixture or tinge of green, but it is so much the worse for the green in the ratio that it contains that shade, which lessens the fine flavor and detracts from the value. A similar color in a faint and feeble degree can be given to the poor thin tobacco, and is certainly a handsome dressing for it in the new state and is well calculated to take with superficial judges, but as such a dressing injures the stamina and increases the fading in sweat, either on land or at sea, it should never be attempted as it is an injury and will never take with any competent judge. The dapple or pie ball is very much admired by many purchasers who are esteemed good judges, but those variegated colors are a disadvantage and the result of either so rapid curing or bulking in pressing. A competent judge had rather have the under side of the leaf, stem and fibres all of one color, of the fat light wood appearance. This uniformity of color proves the maximum, and is the best evidence of rich well cured tobacco in its highest perfection. Firing has been carried to great excess very much to the injury of tobacco, of late years, both in smoking it too much and parching in curing it too rapidly. The smoke is a very objectionable flavor, and the excessive parching makes the leaf too crusty and destroys the valuable elasticity. It should be cured with as little fire as possible. Some cure it very well without fire. Several years ago a number of planters took up the impression that the purchasers were fond of hard fired tobacco, from the erroneous opinion of some of them who said they liked to smell the effect of fire, because it was an evidence that it was well cured; but they have since discovered their error, and no one is now fond of the smell of smoke which is a great objection in every market in Europe, as well as America.

Sunning the tobacco is very necessary after cutting, but it should not be kept in the field any longer than to kill and make it sufficiently limber for removal to hang on sticks upon a scaffold at the tobacco house, where it should hang in open airy order, at first letting in the sun well upon the stalks. In this way the but-end of the stalks and big ends of the leaves and stems will get a great deal of the sun's heat, which they require in curing, and as fast as the leaves contract and draw up from the heat, and in drying, the plants should be moved up near each other in closer and closer order to prevent the lower parts of the leaves from being exposed to the sun. It would be a great advantage to split the stalks as it facilitates the curing very much. They should

be split from the top down twenty inches of the cutting point. The plants thus split should straddle the sticks and the sticks should range north and south, so that the morning sun will shine on one part of the stalks and the evening's on the other. In this manner it should take the air night and day until it becomes well cured, and until the stalks and stems and leaves get dry. Showers of rain and even heavy showers in this situation, while the leaf continues green, are of little disadvantage, because they only wet a small part, viz. the under side of the leaves which are now uppermost. Nearly all the rich ingredients are concentrated on the upper side of the plants as they stand growing. But hot and sultry spells of weather of many days continuance, will mould, mildew, rot or wash it to destruction, particularly after considerable progress in curing, and when the winds come from the eastward preceded by several damp cloudy days, you may count upon a long spell, and then you should commence housing, before the rain sets in or much falls, and use fire as the weather may require.

The firing should be in close houses, the closer the better, and the more windows the better, all with tight shutters, to shut out the damp in long wet spells, and let it in when wanted to bring the tobacco to order. No tobacco can be well cured without coming and going frequently; you cannot have any command of your tobacco, as regards weather, without tight close houses, which are of very great importance. Five fires, dispersed through, for a room twenty feet square; and they should not be large, but burn free, steady and gradual, and would be the better of never going entirely out. If you cure by this destructive mode—but why make fire in the house at all? as smoke is now so very objectionable—why not do the little firing that may be necessary, in very long wet, damp spells to prevent mould or mildew, in the manner that plank is steamed and dried at saw mills? by stones, or by running a ditch or two through the house, and covering this with flat-slabs or rock, or arching it over with brick, and make the fire at one end out of doors. The heat and smoke thus procured will be enough in a close house with the windows all shut to prevent mould or mildew, etc. Those who cure without firing, or with as little as possible, let the tobacco remain after it turns yellow, until the stalks and stems as well as the leaves, get dry in the open air or sun, if the weather is favorable, or in the house by aid of fire if necessary. But if the stalks, stems and leaves get dry before the leaves get sufficiently yellow, let the tobacco hang until it becomes very dry, then take the first favorable opportunity to bulk it during a damp spell, while it is in soft high order, in very large bulks, in a very close room, and cover well with straw, &c. Placing heavy weights on the top, thus let it remain till it gets warm, examining it every three or four hours, night and day, and as soon as it yellows sufficiently, hang it up in the house, if the weather be wet or very damp, fire it moderately, and gradually until dry. The best kind of wood to use is that which makes the most heat and weakest smoke, the kinds for smoking bacon are the worst for smoking tobacco, objectionable. Another writer gives the following ideas concerning curing. "In warm weather," says he, "we hang from eight large plants to ten small ones on each stick; the sticks should be carried immediately into the house and placed from six to nine inches apart. The sticks having been arranged regularly throughout the house, the process of curing then comes on. The sticks should be regulated the next morning or the day after cutting commences with small fires, so as to raise the thermometer to 90°." This heat should be continued from thirty-six to forty-eight hours, is called the warming or preparatory fire (the small yellow tobacco requiring shorter preparation than large green tobacco) the heat then should be raised gradually ten degrees, and continued for four or five hours; thus continuing to raise the heat throughout the whole process every four or five hours, until the thermometer reaches 180°, which is called a curing heat. The continuation depends much on the state of the atmosphere as well as on the size of the plant; it should be continued, however, until it is perfectly cured. Then, as soon as the tobacco becomes in order to handle, you may remove it to some other house, hanging it as thick as you can conveniently. Press the sticks together where it will remain in perfect security until you are ready for stripping.

In the month of November you may safely begin to strip, when much care should be used in making the different qualities, as well as tying the different bands. The tie leaf should be stemmed which looks much better than to have one half of the leaf hanging down the bundle. A good hand will tie from seven hundred to one thousand bun-

dles per day. The tobacco stripped during the day can be easily packed down in bulk at night on a platform raised eighteen or twenty inches from the floor, where it may remain till winter is nearly over, when it must be re-hung, for the purpose of getting in pressing order. Much depends on the order for pressing: the stem must be perfectly dry; never strike or take down tobacco for pressing unless the wind is at some south-eastern point. It should be taken down as dry as you can possibly handle it, without much breaking; when down it should be covered with fodder or leaves. If the season continues you may pack it in bulk, as straight as possible for pressing: the hogshead weighing from 16 to 18 cwt.

As the essential properties of the tobacco plant are very volatile, the writer maintains that the sooner tobacco is well cured and pressed into hogsheads the better. The hoghead cannot be too tight.

If the crop comes on early so as to cure it in autumn, it will be all the better. It should not, if possible, be permitted to remain out of the hogshead all winter.

In Maryland and Virginia, it is estimated that one good hand can manage 6000 plants; which, allowing a yard to each, would cover about one acre and a quarter. A hogshead weighing 1,350 (and some weigh 1,800) is considered a good yield for one hand. On the fine rich lands of Kentucky, 1,000 to 1,500 acre.

In Virginia, the leaves of four plants are estimated to make one pound of cured tobacco. Some of the diseases and accidents to which tobacco is exposed are, in the language of the planter, worm holes, sun burnt, "moon burnt," stunted, torn by storm, killed by frost, and house burnt.

CULTURE OF TOBACCO.

In Alsatia, and generally in the north and west of France and south of Germany, the seed, chiefly of *N. Tabacum*, is sown in March, or earlier, in beds of fine mould in a garden; covered at night until it comes up, and during the day also, with straw mats. When it begins to come up, these are removed by nine o'clock in the morning, and put on again when the sun goes down. After the plants have produced their seed leaves, the straw mats are supported by hoops or rods, so as not to injure the plants. About the end of April the plant will be found to have attained from three to four leaves, exclusive of the seed leaves; and from this time to the middle of June is considered the season for transplanting them into fields. The best crops, other circumstances the same, are obtained from plants before the middle of May. Both in Holland and Alsatia, sheep's dung is found the best manure for tobacco. The ground is made as fine as possible, not laid into ridges unless wet, and the plants are planted in rows generally two and a half feet apart, and the plants alternating at the same distance in the row; much of the value of the crop depends upon the dryness and warmth of the season, a good wine year being invariably a good year for tobacco. In cold wet seasons many of the lower leaves become rusty or spotted, and though these do not always appear before the second fermentation, yet they ultimately become obvious, by changing into holes after the last drying; their inferiority then becomes obvious to the purchaser. The top leaves alone are those used for manufacturing into snuff, and they bring much the highest price. These leaves generally remain on the plant till the 20th of August, but the lower leaves are commonly gathered by the 15th of July. The tops of the plants are not generally pinched off till about the beginning of August, and they continue gathering leaves from that time till they are interrupted by white frost.

Every eight days after, the side buds are pinched off. After the leaves are gathered they are tied on the spot into bundles according to their qualities, and when they are taken to the drying shed, they are again separated and picked, and all those of one quality threaded together on lines, leaving space about the width of the finger between each leaf. The lines thus charged with leaves are stretched from one side to the other of the drying shed, or lengthwise underneath the eaves of cottage roofs which are made to project from one foot to three feet, for the purpose of drying to-

bacco and maize. The more extensive growers have large sheds or barns on purpose, and they are always constructed with openings on all sides, so as to admit of the most perfect ventilation. When the air does not circulate freely among the leaves, instead of drying yellow they dry green or black, and lose their grateful odor, and the midribs become rotten and the whole leaf falls to pieces. Leaves which on the plant were the most exposed to the sun and dews, such as the top leaves, always dry to the finest yellows. The leaves remain in the drying shed until the weather has been decidedly cold in November or December, though some of the leaves of inferior qualities are frequently plucked for the manufacture of smoking in the month of October; but these must be immediately manufactured, otherwise when lying together they contract a bad smell. The threads of leaves being ready to take down, the leaves are not taken off the threads, but they are laid down in a humid mild day, on a dry airy floor, one above another, to the depth of from fourteen inches to a foot and a half. Here they lie for some time, being examined occasionally to see that they are not heating: if they heat, they are immediately hung up again, if they do not they remain in that position till wanted by the manufacturer; often, indeed, they are manufactured as soon as properly dried on the strings.

Culture in the West Indies.—In most of the West India Islands the tobacco seeds are sown in beds twelve feet square, and transplanted into the field when about the size of young lettuces, in rows three feet apart, and the plants three feet distant in the rows.

The soil is hoed and kept clear of weeds, and the plant stopped when about a foot and a half high. The buds which push from the axilla of the leaves are taken out with the finger and thumb, in order to throw the whole force of the plants into leaves.

When the edges and points of the leaves begin to get a little yellow, the stalks are cut over by the surface. When the leaves are wholly freed from dew they are then carried into a close house, so close as to shut out all air, and hung upon lines tied across for the purpose of drying.

When the stalks begin to turn brownish they are taken off the lines and put into a large bin or chest, and heavy weights laid on them for twelve days. They are then taken out and the leaves stripped from the stalks, again put into the bin, and again well pressed and excluded from air for a month. They are now taken out and tied into bundles of about sixty leaves each, which bundles are kept completely excluded from the air, in a box or chest, till wanted for disposal to the manufacturer.

MANUFACTURE OF TOBACCO.

It is almost needless to give the precise manner of making cigars and cutting the leaf into fine cut and smoking tobacco, as any thing more than a general outline will not prove of much moment to the consumer. The extensive manner in which the tobacco business is carried on at the present day, contrasted with the extent of manufacture a few years since, which will hereinafter appear, gives an interesting picture and at the same time a greater improvement in this than in the manufacture of almost any other article. To remove the impurities, and manufacture it pure and uncontaminated, without deleterious ingredients, has been an object sought after by many and obtained by very few. It will be seen in a preceding page that one tenth of the whole population in the United States are in some way engaged in the tobacco business, which seems a statement almost incredible though predicated on good authority. The principal and most important branch of manufacturing at the present time, appears to be in making fine cut tobacco for smoking and chewing, which is most generally used in the northern and middle States, and fast gaining a precedence over cavendish which has been exclusively used at the South, owing no doubt to the difficulty of preserving fine cut tobacco any length of time, in a Southern climate. This last difficulty, in a Southern climate, is a cause of no little complaint by those who live in such climates and are accustomed to the use of fine cut tobacco, and more especially in New Orleans, where it has been considered next to impossible to

preserve fine cut, yet I was informed by a gentleman while in that place, that he had received tobacco of a superior quality, from John Anderson & Co. N. Y. that had resisted the effect of moisture and heat for several months and still remained perfectly fresh and pure which induced me to submit to that firm the following letter, which was duly answered.

PHILADELPHIA, March 9th, 1844.

GENTLEMEN:—Being engaged in compiling a work on tobacco, and knowing you to be extensively engaged in manufacturing "fine cut," for chewing, and smoking tobacco, I should feel extremely obliged, would you favor me with some general information upon this subject.

In addition to the knowledge that you were extensively engaged in the tobacco business, I met while in New Orleans, in 1843, Dr. Ira Smith, of Bayou Sara, who informed me that he had used for some length of time, your tobacco in preference to any other from the fact that you, through some process, put it up in a manner to ensure its preservation in a Southern climate; an important object to attain, most of the fine cut tobacco being subject to mould, mildew, souring or otherwise spoiling during a sea voyage; and none excepting yours, withstanding, for any length of time, the warmth and moisture of the South.

Dr. Smith likewise stated, that he found your fine cut tobacco free from any nauseous taste, which is the cause of much complaint with those accustomed to the use of this kind of tobacco, arising no doubt from the effect of moisture and the other causes that I have named; also, that yours was pure tobacco. That tobacco has a nauseous taste when injured from heating, mildew or moisture, there is no doubt; and with some kinds it appears to produce a nauseous taste without having suffered from such exposure, as I have hitherto supposed from the introduction of some particular ingredients to produce a certain effect. I am aware that pure tobacco, well preserved, has not the nauseous taste I have named and must result from one, and probably the latter cause I have mentioned.

As you have the art of preserving tobacco in its pure state to withstand the effects of a Southern climate you have of course looked into those difficulties, and if you will oblige me with all the information your business will admit of which will undoubtedly gratify my readers, I shall feel much obliged, and remain

Your ob't serv't,

W. F. J. THIERS, M. D.

To JOHN ANDERSON & Co. No. 2 Wallst. New York.

NEW YORK, March 14th, 1844.

DEAR SIR,—Yours of the 9th instant was duly received and handed over to our Mr. John Anderson, who superintends the manufacturing department; the enclosed is his reply.

Very respectfully, &c. &c.

JOHN ANDERSON & CO.

No. 2 Wall and 213 and 215 Duane streets, N. Y.

DEAR SIR,—Were it not that I might be accused of a selfishness, likewise your favorable opinion of our tobacco, formed from the favorable statement of Dr. Ira Smith, of Bayou Sara, who has a just claim to a correct knowledge of the qualities of tobacco, I should hesitate in giving my views upon this subject; through no wish to disoblige you, however, but from a desire to keep aloof from any and everything that might lead to the supposition that I wished to arrogate to myself an undue knowledge in the matter. It is very true, from twenty years practical experience, combined with arduous labor and much expense, I have made many discoveries and valuable improvements which are peculiar to myself, and which I cannot disclose, as it only would

tend to benefit those engaged in the same line of business in place of the public in general; but as far as the consumer is concerned, under existing circumstances, I am most happy to give you my ideas upon the subject, so far as they may not conflict with our private interests.

In regard to the nauseous taste you complain of in tobacco, I would venture to state that it may be the effect of several different causes. Firstly, from the use of impure water in casing or wetting preparatory to stripping, which is an inexcusable error in the manufacturer, and rendered more unpardonable from the fact that it is the result of negligence and easily obliterated; however strange and incredible it may appear in many manufacturers, the same vessel containing the water for this purpose, is used month after month, and not unfrequently year after year, without changing, otherwise than by the addition of pure to the putrid water which it is necessary to replenish as it is used out. The effect of such neglect is the same as would be produced by a negligent and filthy cook who would wash potatoes, turnips, or any other vegetable in the same water for months together, with all the filthy sediment that would necessarily accumulate, and produce a stench that would not only affect the olfactory nerves of all in the houses, in which it occurred, but offend the delicacy of all neighbors who had the least regard for cleanliness. Tobacco is a vegetable that requires cleansing as well as those that I have named, and should receive the same attention to deprive it of impurities, the neglect of which renders it impure and produces the effect named in your letter. More fully to convince you of the statement I have made, should you have occasion to visit some of our manufactories, you will find this part of the manufacturing (casing) confined, as a general thing, to very dark and damp cellars or places not properly ventilated, and your will also find the air rendered noxious from the cause I have given, and impregnated sufficiently to produce a nausea without tasting the tobacco thus manufactured.

Secondly. You name the introduction of foreign ingredients, and very justly suppose that to be another cause producing the same acrid, disagreeable and nauseous effect. When ingredients are introduced, it is with the view to restore the flavor of that tobacco which has been over-heated or otherwise injured, as no substance can be added to improve the flavor of pure tobacco; for an example, the use of the leaf during a state of fermentation in hogsheds that have been over heated in the course of evaporation produced by an unusual heat, the aromatic oil passes off which contains the substance, giving tobacco its flavor, consequently tobacco from this cause becomes unfit for chewing; in this case foreign substances are introduced consisting of liquorice or molasses as a substitute for the flavor, (a feeble attempt) and then tartaric or vitrolie acid, diluted to destroy the glossy appearance produced by the former ingredients. To produce good tobacco, from such means and such material, would be no more easy than for an avaricious baker who would purchase a quantity of damaged flour, in order to serve his customers with pure and wholesome bread, from such flour, with a hope to better compete with his more honest and skilful opponents, and likewise purchase eternal fame by the operation, for if the eyes were blind to the deception, the taste would immediately expose the futile endeavor. In regard to fine cut tobacco becoming mouldy and mildewed, more particularly in southern climates, I would most willingly give the cause and remedy, were it not that such a measure would decidedly conflict with our private interests; but this much we take pleasure in saying that we will guarantee to those who purchase our tobacco, that they can take it in a Southern or any climate, and keep it for any reasonable number of years, without the least danger of mould, mildew or decomposition in any manner whatsoever. We do not object, however, in giving one or two reasons why tobacco is so liable to spoil. One reason is from drying and curing by artificial means, a universal practice with some of the most respectable manufacturers; likewise in not keeping it a sufficient time in heaps or bins to ascertain whether it has gone through the necessary fermentation previous to packing; and another cause is in the use of leaf not having attained a sufficient age and not having passed through a necessary sweat to ensure its preservation; for proper attention to curing and drying, is as necessary to the manufacturer as is the same operation to the planter or cultivator. Sensible of the necessity of an improvement in the manufacture of fine cut tobacco for chewing as well as smoking, we have applied ourselves for the last two years assiduously in bringing to perfection the articles of our

manufacture ; and by the aid of new and improved machinery propelled by steam, in connection with a commodious and airy factory, with all the improvements that a long experience could suggest, we flatter ourselves that we have accomplished so desirable an object ; as a proof of which we would with pleasure refer to the following report from the very eminent chemist, James R. Chilton, M. D.

"I have analyzed a sample of Mr. John Anderson's fine cut honey dew tobacco, and found it pure tobacco, without any admixture of those substances with which much of the ordinary chewing tobacco is contaminated.

"JAMES R. CHILTON, M.D., Chemist, etc. etc.

"*New York, April 9th, 1842.*"

In conclusion, I would state that it would have afforded us the greatest pleasure to have more fully entered into the minutiae of the whole process, were it not for the reasons that I have previously given. Should you at any time visit our city, and be pleased to favor us with a call, it will give us great pleasure to more fully explain the process of manufacturing adopted by us.

I am, Sir,
With much respect,
Your obed't, etc. etc.

JOHN ANDERSON.

To W. F. J. THIERS, M.D., Philadelphia.

Having made an arrangement to publish this work in New York, contrary to my original design (as I intended to have it published in Philadelphia), I have had an opportunity of visiting J. Anderson & Co's tobacco manufactory, likewise a conversation with Mr. J. A. upon this subject, who spared no pains in giving me information and pointing out the many valuable improvements that, through industry and perseverance, he had effected in his machinery, which, by the way, seemed beautifully adapted to its purpose. The advantage of knives propelled by steam for the purpose of cutting tobacco over the old laborious system, is obvious ; the revolutions being performed with perfect regularity and precision, a long silken cut is produced, which in vain might be sought for by the old method.

Mr. A. took me through fourteen spacious apartments, consisting of three five story brick buildings, each apartment being devoted to its particular branch, and managed by those only who had been accustomed to such branch, thereby preventing the confusion that frequently occurs in confounding one portion of the business with another.

I was not a little surprised in learning the attention and labor required in depriving tobacco of its impurities, preparatory to cutting and curing. The manner of doing which in this establishment certainly deserves unlimited commendation, as it here forms a branch by itself and is managed by those whose services are devoted to no other purposes.

The perfect neatness existing throughout this extensive establishment, where fifty operatives are daily employed in its various departments, richly merits the encomiums that have been bestowed by the press, as well as the premium awarded by the American Institute for the choicest quality of tobacco and snuff—and it may be seen at a glance, in an establishment like this, where no doubt between one and two million pounds of tobacco are manufactured annually into chewing and smoking tobacco and snuff, that less capital invested, and not the same laborious attention given, with the necessary experience, tact and skill, must fall short of producing as good an article or the possibility of its being afforded at the same rates.

Mr. A. assures me, that one great reason why so much inferior tobacco is to be found in market was owing to inattention or want of proper knowledge in curing ; as much of the tobacco, and some coming from houses of long standing, is permitted at times to heat, and thereby lose the odorous principle, the loss of which renders it unfit for use, and he states that not unfrequently in these cases, are ingredients added to

restore the natural flavor, which Mr. A. very justly states is a feeble attempt, as nothing can be substituted that will give it a good flavor, after the aromatic oil has passed off; this difficulty is alike to be guarded against by the planter and manufacturer. Many enter into the manufacture of tobacco with an idea that it is very simple, requiring little or no practice, which forms another good reason why much tobacco that is offered to the public is of an inferior quality, as long and practical experience is necessary to produce pure and well cured tobacco.

The general outline of the mode of "wetting down," stripping and casing tobacco, will be seen in the following description, which is taken from various authors.

Our respectable tobacconists are very careful to separate all damaged leaves, before they proceed to their preparation, which they do by spreading them in a heap upon a stone pavement, watering each layer in succession, with a solution of the sea salt of specified gravity 1.107, called sauce, till a ton or more be laid, and leaving their principles to act on each other for three or four days, according to the temperature and the nature of the tobacco. It is probable that ammonia is the volatilizing agent of many odors, and especially of those of tobacco and musk. If a fresh leaf of tobacco be crushed between the fingers, it emits merely the herbaceous smell common to many plants, but if titrated in a mortar along with a little quick lime or caustic potash, it will immediately exhale the odor of snuff. Now analysis shows the presence of a muriate of ammonia in this plant, and fermentation serves farther to generate ammonia in it; whence by the means of this process and lime, the odoriferous vehicle is abundantly developed. If, on the other hand, the excess of alkaline in the tobacco, if the shops be saturated by a mild dry acid, such as tartaric, the aroma will entirely disappear.

Tobacco contains a great quantity of an azotized principle, which by fermentation, produces an abundance of ammonia; the first portions of which saturate the acid juices of the plant, and the rest serve to volatilize the odorous principle. Salt water is used chiefly in moderating the fermentation and preventing it from passing into the putrefactive stage, just as salt is sometimes added to saccharine worts in tropical countries to temper the fermentive actions. The sea salt or concentrated sea water, which contains some muriate of lime tends to keep the tobacco moist and is preferable to pure chloride of sodium for this purpose. Some tobacconists mix molasses with the salt sauce, and ascribe to this addition the violet color of the macouba snuff of Martinique, and others add a solution of extract of liquorice. The following prescription is that used by a skilful manufacturer.

A solution of liquorice juice, and a few figs are to be boiled for a couple of hours; to the decoction while hot a few bruised anise seeds are to be added with common salt: to saturate a little silent spirit of wine, being poured in the mixture: then to be equally but sparingly sprinkled with the nose of a watering pot over the leaves of the tobacco, as they are successively stratified upon the preparation floor.

The fermented leaves being next stripped of their middle ribs, by the hands of children, are sorted anew, and the large ones set apart for making cigars. Most of the tobacco on sale in our shops, are mixtures of different growths. One kind of smoking tobacco, for an example, consists of seventy parts of Maryland and thirty parts of Meagre Virginia, and one kind of snuff consists of eighty parts of Virginia and thirty parts of either Humesfort or Warwick.

The Maryland tobacco is a very light tobacco in three yellow leaves; that of Virginia is in large brown leaves, unctuous, or somewhat gluey, on the surface, having a smell somewhat like the figs of Malaga; that of Havana is in brownish light leaves, of an agreeable and rather spicy smell,—it forms the best cigars;—the Carolina is less unctuous than the Virginian, but in the United States it ranks next to the Maryland. The Shag tobacco is dried to the proper point on sheets of copper. Tobacco is cut into shag tobacco by knife edged chopping stamps.

For grinding the tobacco leaves into snuff, conical mortars are employed, somewhat like that used by the Hindoo for grinding sugar canes; but the sides of the snuff mill have sharp ridges from the top to near the bottom.

Mr. L. W. Wright obtained a patent in August, 1827, for a tobacco cutting machine, which bears a close resemblance to the well known machines with revolving knives

for cutting straw into chaff. The tobacco, after being squeezed into cakes, is placed upon a smooth bed, with a horizontal trough, and pressed with a follower and screws, to keep it compact. These cakes are progressively advanced upon the bed, or fed in to meet the revolving blades. The speed of the feeding screw determines the degree of fineness of the sections or particles into which the tobacco is cut. I was employed some years ago by the excise to analyze a quantity of snuff, seized on suspicion of having been adulterated by the manufacturers. I found it to be largely drugged with pearl ashes, and to be thereby rendered very pungent and absorbent of moisture. An economical method of rendering an effete article at the same time active and aqueous.—DR. URE.

I shall here introduce some very valuable information furnished Congress upon the subject of tobacco, the amount of which I have taken almost entire, as it furnishes that information which it would be difficult to obtain from any other source.

STATEMENT RELATIVE TOTOBACCO,

UNDER A CALL OF THE HOUSE OF REPRESENTATIVES,

Showing the progress in the cultivation, manufacture, and consumption of tobacco in the United States and in other countries; also showing the comparative quantity and value of exports and imports of tobacco, and of manufactured tobacco, in the United States and other countries, as well as the rates and amounts of duties collected on the same, both here and elsewhere; also distinguishing between foreign and domestic cigars and twist tobacco manufactured in the United States, and the quantity and value of tobacco grown in each of the tobacco growing States of the Union.

The tobacco-growing States themselves have omitted to fill a chasm in relation to the quantity grown in each State, the date of its introduction, the variety cultivated, and the effects of climate and soil upon its qualities; and were it not for the periodicals of the country, edited by enterprising and talented individuals, we would have but the barren returns of the custom-houses to enlighten us in regard to a product which alone, in Europe, yields a revenue superior to our receipts from all the importations into the United States.

Having, then, no source of information of an official nature, except the annual statement of 'commerce and navigation,' prepared by the Register of the Treasury, which gives the export of crude and manufactured tobacco, and the import of the same, I have been compelled to draw upon others for such details as their particular pursuits justified the belief they could furnish, and, in addition, have addressed letters to the Governors of several of the tobacco-growing States, asking their aid in reference to the resolution of the House, with a view of supplying such information, which in the absence of official data, together with the pressure of official duties, I am precluded from giving.

By reference to the annexed tables, the growth of tobacco in this country, as appears by the quantity exported, can only be a matter of inference and conjecture. Some approach to certainty as to the quantity grown might be made, if we could obtain the precise amount inspected, and the amount exported. The difference between these quantities, together with that portion of the products which is not subjected to inspection, might be fully chargeable to the home consumption. What proportion entered into the home consumption during our colonial condition, and since we became independent, taking into consideration the population at different periods, I am unable to say.

It is well known that tobacco has been the great staple of Virginia and Maryland from their settlement; and to trace its rise from the date of its earliest cultivation to the present time; its introduction into Europe, and the cause which led to its cultivation there; and the extensive demand for it, growing out of the necessities of all addicted to its use since it has become almost a necessary of life, would only be to give a historical outline, in lieu of ascertaining the quantity grown, based upon authentic data, tending to show its great increase as a commercial staple, and the immense interests involved in its cultivation in the United States.

It appears from "Macpherson's Annals of Commerce" that the average quantity imported from the North American colonies into England, for ten years preceding the

year 1709 was 28,858,666 pounds. From the same authority the returns made to the Treasury, the export of crude and and manufactured tobacco, from 1761 to 1810, was 5,247,785 hogsheads—the annual average 68,637 hogsheads: allowing six cents per pound as the average price, would yield \$378,040,520—the annual average, \$5-173,833.

For 20 years preceding 1790,	the average exports was	- - -	50,821 hhd.
From 1790 to 1800,	the average export was	- - -	81,793 "
" 1800 to 1820,	" " " " " "	- - -	61,198 "
" 1820 to 1840,	" " " " " "	- - -	89,600 "

What would have been the export for the same period, had it not been for royal monopolies and heavy duties, may be inferred from the estimate made by Mr. Dodge, the tobacco agent, who upon a given ratio, makes the possible annual consumption of American tobacco in Europe, 844,688 hogsheads.

The consumption of one half the quantity estimated by Mr. Dodge, say 422,344 hogsheads, being more than four times our present export of tobacco, would annually introduce twenty millions of dollars, thereby increasing our revenue by enlarging our importations, add to the shipping interests by requiring extra tonnage, remunerate the planters for their investments, and give new life to the crippled condition of the tobacco-growing States.

The effect of foreign prohibitions and monopolies on the tobacco interests may be seen in the smallness of the quantity of tobacco exported, as compared with the capacity of the United States to produce it. The census of 1840 shows that tobacco is grown in every State and Territory; and allowing one million of square miles to that portion which is organized and settled, we would have 640,000,000 of acres; and taking a low estimate of a hundredth part as capable of yielding tobacco, and only one hogshead to the acre, the quantity would be 6,400,000 hogsheads, or taking the thousandth part, the product at the same rate would be 640,000 hogsheads.

In relation to the cultivation, manufacture, and consumption of tobacco in Europe, the able report by Mr. Dodge, late special agent of the United States to Germany, is submitted as containing the most recent and authentic information on the subject, and as part of this report. The minute detail given by Mr. Dodge as to the quantity grown and duties charged, with other statistical information bearing upon the object of his mission, will repay an attentive perusal by all interested in acquiring a knowledge of foreign legislation on this important staple.

In answer to a letter addressed to W. G. Lyford, Esq., of Baltimore, an interesting and able document has been received on the growth and variety of tobacco cultivated in several of the States and Territories, from which the following extract is taken:

EXTRACT FROM W. G. LYFORD'S DOCUMENT.

"The first States in which tobacco was known as a staple were Virginia and Maryland, and probably North Carolina, in which it was so cultivated when they were colonies. In Kentucky, Ohio, and Tennessee, and if not previously in North Carolina generally, it has in a portion of it, ever since the adoption of the Federal Constitution, and as regards the three states classed with it, so come from territorial the family into that of the States. The State of Missouri is growing the article to a very considerable extent, and within the last three or four years, the increase has progressed almost geometrically; last year it having reached from 20 to 25,000 hhd. Its quality approximates nearer to that of Virginia than the yield of any other State, and in what its peculiar excellence consists will be noticed when speaking of Virginia.

"About 30 hogsheads were received at St. Louis last year from the Platte country a section which has not been inhabited over two or three years; and great preparations were making for another crop, as indications were favorable for a greater yield the approaching season. It will doubtless be cultivated as a staple in Missouri in a few years. In Illinois, (particularly in the northern section,) in the counties of Winnebago and Ogle, and in the vicinity of Bloomington, are the portions as yet most

celebrated for its growth: the yield last year was very luxurious, the land producing from 1,500 to 2,500 lbs. to the acre. The leaf was very expansive, and better calculated for cigars than for any other manufacture. In the Territory of Wisconsin, attempts have been made to cultivate the article also; and, from the success which followed within the last year or two, it is calculated to stimulate to further exertions. In the Territory of Iowa, about 1,000 hhds. have been grown, and the experiment promised fair.

"In the States of Arkansas and Louisiana, there have been only moderate parcels grown, not exceeding annually, probably, 300,000 lbs., and these are mostly of a peculiar quantity, such as is not met with in many other sections of the Union. This tobacco, by incorporating it with a foreign article, is manufactured into what is termed 'carrots,' and these, by being grated, are converted into the celebrated 'Natchitoches snuff.'

"In Florida the growth is light; but, from the adaptation of the soil and the temperature of the climates, a species of the Cuba tobacco is grown, which is admirably suited for the manufacture of cigars.

"There are small exports occasionally to foreign markets, and also shipments coastwise, and the invoices are readily taken by manufacturers. It is not probable that cotton will ever give place to tobacco; but, should the prices of the former continue to decline, as those of the latter have been maintained for the last three or four years, it would not be a subject of surprise if a compromise between the planters should be the result.

"Georgia and Alabama also grow the article; and, within the last year or two, the section known as the 'Cherokee country' has produced freely, and those few who have embarked small capitals in the enterprise conceive the investments good ones. The parcels which have sold in the Mobile markets (for some 10 or 20 hhds. have been recently there) were considered equal to 'Virginia seconds,' and commanded full prices.

"The tobacco of Indiana classes with the 'Ohio qualities,' the yield is not large—not exceeding annually 2 to 3,000 hhds., while Ohio produces 8 to 10,000. Kentucky grows it extensively. There are fifty counties in the State, each of which produces on an average 750 hhds. annually. The most productive lands lie on the Ohio, Kentucky, Cumberland, Green, and Baner rivers. From 3 to 5,000 are annually forwarded East, via the Ohio and Pennsylvania canals, and the residue, except for home use, is sent to New Orleans. The article grown in this State, in the border parts of Tennessee and most of the other Western States, is of a quality distinct from that grown on the eastern side of the Alleghany mountains; it is used almost exclusively for smoking, although occasionally small lots are met with, which are manufactured into chewing tobacco, but it is generally converted into cigars. In Europe, nearly all the tobacco which descends the Ohio and Mississippi rivers, and brought to that market, is denominated Kentucky.

"Early attempts to prepare Kentucky tobacco for chewing having failed, other efforts have not since been made. The objection arises, it is said, to chewing, that the tobacco assumes a spongy property—the quid increases to an unusual size; and besides, however favorable the appearance, soon after the leaf is manufactured into 'lumps,' it loses its blackish rich color, and becomes, soon after exposure to the action of the atmosphere, to what is termed 'frosted.' This unfavorable mutation is supposed to be occasioned from the quantity of nitrous fluid it imbibes during the process of vegetation. These latter remarks are intended to apply solely to the product of Kentucky. In the New England States, the article of tobacco is also cultivated to a kind of fanciful extent, and little is sent abroad—Connecticut forming an exception; for in this State is grown what is termed the 'seed leaf,' the product of the Cuba seed, and the yield is probably half a million of pounds annually. The flavor approximates very nearly the Cuba tobacco, and the leaf will command the highest prices; and, besides that which is manufactured into cigars at home, considerable portions are exported to the North of Europe.

"The quality degenerates, however, in the course of three or four years, and then recourse is again had to the foreign seed for sowing.

"Tobacco for chewing is furnished almost exclusively by Virginia; certainly 'the best' is from that State.

"That portion of North Carolina by which it is bounded, and whose waters have their sources in the higher regions, and which mingle with those of the former, produce, to a small extent, an article which loses very little, probably, in comparison, with the 'Virginia weed.'

"The soil and climate appear peculiarly adapted to its cultivation; the leaf is rich in color, and heavy in consequence of its 'fatness.'

"The foreign exports have always been large, and considerable portions are also exported for smoking and for the manufacture of snuff.

"The loss in its manufacture is very small, for there is a market ever for the offals. The stems will generally bear freight, and are exported to Germany, where they are flattened and cut into small fibres for smoking, and are so used by the peasantry.

"In all the States not hitherto named, among which is Maryland, (which grows annually 30,000 hogsheads or upwards,) the article is almost exclusively adapted for smoking, or for the manufacture of snuff; in the former in pipes, or by being converted into cigars.

"There is a want of uniformity in the weight of hogsheads: the average of the smaller, as Maryland, Ohio, &c., being about 800 lbs.; while those of the larger, in which Virginia is the more prominent, average about 1,400: those of Kentucky, and some other Western States, are about 1,300. In speaking of hogsheads generally, the average of the producing States is called 1,000 lbs. per hhd.

"Manufactured tobacco, for chewing, which is mostly to be met with in boxes, (instead of kegs, as formerly,) is selected and compressed with great care—the average of the boxes about 140 lbs. net; and a bale or seroon of foreign averages about 100 lbs. net."

CONSUMPTION OF TOBACCO.*

Various estimates have been made of the consumption of tobacco in the United States. The great difficulty in arriving at a fair result as to the quantity consumed, arises from the want of proper returns by the tobacco-growing States, showing the

* "It has been stated that the annual consumption now amounts to upwards of one hundred millions of pounds—giving seven pounds to every man, woman, and child. The sum annually paid by the consumers of this quantity of tobacco, in its manufactured state, has been computed, by a writer in the 'Portsmouth Journal,' at \$20,000,000." Dr. Mussey, in his "Essay on the Influence of Tobacco on Life and Health," says: "Eighty thousand dollars' worth of cigars, according to estimate, were consumed in the city of New York in 1810; at that rate, the present annual consumption would amount to more than \$200,000."

"The Reverend O. Fowler, from considerable attention to the statistics of tobacco consumption in the United States, estimates the annual cost at \$10,000,000; time lost by the use of it at \$12,000,000; pauper tax which it occasions at \$3,000,000.

"This estimate I believe to be considerably below the truth; it has been estimated that the consumption of tobacco in this country is eight times as great as in France, and three times as great as in England, in proportion to the population.

"According to the editor of the 'New York Commercial Advertiser,' 100,000 persons in the city (about one third of the whole population) are supposed to be smokers, and the average cost to each smoker is computed to be 10 cents a day; total daily \$10,000, and the annual cost \$3,650,000."—*American Almanac*.

"In 1834, the consumption of tobacco in value was estimated by Mr. Hunt (editor of Hunt's Merchant's Magazine) at \$16,000,000, of which \$9,000,000 were supposed to have been for smoking Spanish cigars, \$6,500,000 for smoking American tobacco and chewing, (equal to the value of the annual export,) and \$500,000 for snuff. In 1838 the consumption of tobacco had increased to 100,000,000 of pounds, valued at \$20,000,000 cost to the consumers." It is to be regretted that no data is given on which the above estimate is made. Mr. Lyford estimates the consumption at one-fourth of the quantity grown in the United States.

quantity grown, the number of hogsheads inspected and exported. In the absence of this data, and from the general use of tobacco in this country, it may easily be imagined how erroneous opinions are formed and extravagant views taken of the quantity consumed, when the extraordinary growth of other staples is made the standards of comparison; and the rapid increase of the population, at the rate of $3\frac{1}{2}$ per cent. per annum, supervenes to stimulate the mind in its conjectures on the subject. In no instance has the basis been given on which the estimate of consumption was made; and the reason is, no data existed, or, if in existence, it was not accessible.

The exports and imports of tobacco, taken from the records of the Government, afford the only approximate test of the consumption, and that is solely a matter of inference. Thus it is we have to grope in the dark for statistical conclusions upon a subject affecting the interests of a million of people connected with the cultivation and manufacture of this important staple.

The probable quantity consumed, however, may be approximated, by assuming the difference between the growth and the quantity exported as the amount consumed; and, with this view, the average growth of tobacco of five of the States, (taking a series of years, say from 1820 to 1840,) compared with the total exports for the same period, will come as near to the amount consumed as any other basis can afford. Averaging the growth, therefore, of

Maryland	-	-	-	-	at 22,600 hhds. for 20 years.
Virginia	-	-	-	-	39,200 " " " "
North Carolina	-	-	-	-	8,750 " " " "
Tennessee	-	-	-	-	16,550 " " " "
Kentucky	-	-	-	-	30,000 " " " "

Hhds. 117,100
20 years

Hhds. 2,342,000

From this deduct the total export for
20 years " " " "

1,792,000

Leaves hhds. " " " "

550,000

for the home consumption, being nearly one-fourth of the quantity grown.

The export of 1841 was 147,793 hogsheads—being an increase over the export of 1840 of 23 per cent.; over 1839, 87 per cent.; over 1838, 47 per cent.; and, when compared with the quantity grown in the United States and its Territories, which, according to the census of 1840, amounted to 185,136 hhds., will show the consumption to be one-fourth, viz:

The quantity grown in 1840 " " " " 185,136 hhds.

Export of 1841 " " " " 147,793

Amount of consumption " " " " 37,343

Mr. Dodge estimates the consumption at 75,000 hhds., which he believes to be far below the quantity.

The consumption in England of tobacco, in 1786, was 6,846,606 lbs.; in 1825, 14,510,551 lbs.; in 1838, 23,149,726 lbs.—being an increase of consumption over the first period of 338 per cent., and over the latter 59 per cent. Owing to the system of smuggling tobacco into the kingdom, caused by the high duty, the official statements do not afford a safe data as to the amount imported or consumed; but there is no doubt the importation and consumption would be one-fourth part greater if the duty was less.

The total importation into Great Britain, from 1786 to 1838, was 1,242,972 hhds. allowing 1,200 pounds for each. The total re-exportation for the same period was 682,385 hhds., and the consumption 391,379 hhds. The duty paid upon 601,797 hhds. imported into England, Ireland, and Scotland, from 1790, was £97,088,448, equal to \$346,024,558; the original cost of the tobacco charged with this enormous amount, at 6 cents the pound, being but \$43,329,384.

The average importation into France of American tobacco, from 1820 to 1840, was 7,311 hhds. From a French memorial on the commerce and navigation between France and the United States, communicated by A. De Bacourt, the French minister, to the Secretary of the Treasury, and submitted to the Committee of Ways and Means in July, 1841, I find that the American tobacco forms four-fifths of the whole imports of foreign tobacco into France; that, from 1828 to 1838, there has been a continual increase in the quantity imported, with the exception of the year 1831. The import in 1828 was 952,751 kilogrammes, and in 1840 it reached 6,249,627 kilogrammes, equal to 14,060,411 lbs.

The editor of the "Register" says "that the consumption of American tobacco was far from attaining in France, at the time when that branch of commerce was free, the amount to which it has now reached. During the period from 1806 to 1810, under the free 'regime,' the average quantity introduced every year was but 2,742,029 kilogrammes, while that average, from 1826 to 1835, went up to 3,242,883 kilogrammes; and that, in the ten years between 1830 and 1840, it reached 6,249,627 kilogrammes. It must be remarked, besides, that the free 'regime' existed during the French empire, when France had a much more extended territory, and a population much larger than at the present time." However this may be, it appears, from a memoir presented to M. D. Vergennes in 1785, the value of the consumption was estimated at ten millions of livres, nearly equal to two millions of dollars, while, in 1836, the supply furnished for that year had reached only to the value of \$907,000.

MANUFACTURED TOBACCO.

In the absence of any authoritative source in relation to the quantity of tobacco manufactured in the United States, reference may be had to the table of exports for the quantity and value therein stated, and leave the consumption of the same by the people of the United States to be inferred from the average growth of a number of years, and the amount exported, as has already been observed.

The manufacture of tobacco has increased four-fold since 1790. The quantity exported from 1821 to 1840 shows an increase over the preceding thirty years of 483 per cent. From 1821 to 1830, the export was 22,867,262 lbs., valued at \$1,946,410; from 1830 to 1840 the export was 35,117,369 lbs.—an increase of 53 per cent., and valued at \$3,620,171.

From 1833 to 1840, the quantity of tobacco of foreign growth, imported in a manufactured state, amounted to 638,857 boxes of cigars, containing 1,000 each, and valued at \$7,006,788; snuff 72,839 lbs., and crude tobacco 121,133 lbs., valued at \$63,619. A very small quantity is exported.

From a review of the subject as above detailed, the great inequality between the return made to the planters and the enormous amount levied by European Governments upon our staple, is very evident. What would be the effect upon the tobacco interest, if foreign restrictions were removed and free importation allowed, is a matter about which a diversity of opinions may be entertained. The capacity to grow tobacco in the United States has been shown. An open and free competition, in the absence of onerous duties abroad, might lead to such an extensive culture as to depreciate the article, unless the demand kept pace with the supply.

With these few remarks, I submit the following tables, taken from official data, together with documents having a bearing on the matter:

LIST OF DOCUMENTS.

1. Statement of tobacco imported and exported annually into and from England and Scotland during the period from 1761 to 1775.
2. Statement showing the quantity of tobacco exported from the United Colonies from 1772 to 1782, inclusive.

3 A and 3 B. Statements showing the quantity of tobacco exported from the United States from 1787 to 1789, inclusive, and from 1790 to 1820, of leaf and manufactured.

4. Statement showing the number of pounds weight of tobacco imported into and re-exported from the United Kingdom in each year since 1785.

5. Statement of the number of pounds of tobacco charged with duty, and amount of duty paid on the same, from 1789 to 1838.

6. Statement of tobacco, snuff, and manufactured tobacco, exported from the United States annually from 1821 to 1840 inclusive.

7 and 8. Statements showing to what countries the larger portion of tobacco is exported annually, from 1821 to 1840, inclusive.

9. Statement of manufactured tobacco imported into the United States from 1820 to 1840.

10. Number of pounds gathered in each State and Territory in 1840.

11. Statistical table showing the aggregate amount of manufactures of tobacco, number of persons employed, and capital invested in the United States.

12. Statement showing the quantity of tobacco inspected in the State of Virginia from 1821 to 1841.

13. Account of number of pounds weight of leaf and manufactured tobacco that paid duty in the United Kingdom of Great Britain and Ireland, for the year ending 5th January 1840.

14. Statement showing the distribution of the tobacco in pounds re-exported in each year since 1826 to 1831, from Great Britain.

15. Statement showing the number of hogsheads of tobacco actually consumed in Europe, and the estimated amount of revenue derived by each Government from the same.

16. Statement showing the quantity of tobacco grown in Europe and elsewhere, &c.

17. Tariff or import duties on tobacco in the United States and in foreign countries.

18. Report on the legislation, &c., of foreign countries on tobacco.

STATEMENT 1—Showing the quantity of tobacco imported and exported annually into and from England and Scotland during the period from 1761 to 1775.

Years.	England.		Scotland.	
	Imported—Pounds.	Exported—Pounds.	Imported—Pounds.	Exported—Pounds.
1761	47,065,787	36,788,944	24,048,380	23,525,326
1762	44,102,491	36,445,951	27,339,433	26,694,999
1763	65,173,752	40,940,312	31,613,170	30,613,738
1764	54,433,318	54,058,336	26,310,219	25,902,170
1765	48,306,593	59,121,423	33,889,565	33,379,201
1766	43,307,453	32,986,790	32,175,223	31,723,205
1767	39,140,639	36,400,398	29,385,343	28,871,522
1768	35,545,708	30,864,536	33,261,427	32,488,543
1769	33,784,208	23,793,272	35,920,685	34,714,630
1770	39,187,037	33,238,437	39,226,354	38,498,522
1771	58,079,183	41,439,386	49,312,146	48,488,681
1772	51,493,522	49,784,009	43,748,415	42,806,548
1773	55,928,957	50,349,967	44,485,194	43,595,102
1774	56,048,393	44,829,835	40,157,589	39,533,552
1775	55,065,463	43,880,864	55,927,542	
Total - -	727,562,404	614,922,460	546,800,685	511,132,182

Average yearly imports - - 84,957,539 pounds ; 70,798 hhds.
 Average yearly exports - - 74,050,546 pounds ; 60,875 hhds.
 Average yearly consumption - 11,906,992 pounds ; 9,922 hhds.

Total Imports.		Total Exports.	
England	727,562,404	England	614,922,460
Scotland	546,800,685	Scotland	480,845,739
Pounds	1,274,363,089	Pounds	1,095,758,199
Hhds.	1,061,969	Hhds.	913,132
Excess of imports over exports,		pounds	178,604,890
		hhds.	148,837

STATEMENT 2—*Showing the quantity of tobacco exported from the United Colonies from 1772 to 1782 inclusive.*

Years.	Pounds exported.	Pounds consumed or remaining on hand in Great Britain.	Pounds consumed or remaining on hand in other countries of Europe.
*1772 -	97,799,263	97,799,805	7,458
1773 -	100,472,007	3,695,564	96,776,443
1774 -	97,397,252	18,698,337	78,676,915
1775 -	101,828,617	27,623,451	74,205,166
†1776 -	14,498,500	‡	14,498,500
1777 -	2,441,214	§	2,441,214
1778 -	11,961,533	7,520,550	4,440,783
1779 -	17,155,907	10,982,899	6,173,008
1780 -	17,424,267	11,474,791	5,950,176
1781 -	13,339,168	7,600,296	5,738,872
1782 -	9,828,244	6,364,813	3,463,431
Total -	484,145,972	191,752,506	292,371,966

STATEMENT 3 A. *showing the quantity of tobacco exported from the United States from 1787 to 1789 inclusive.*

Years.	Pounds exported.	Pounds consumed or remaining on hand in Great Britain.	Pounds consumed or remaining on hand in other countries of Europe.
1787 -	90,041,000	45,379,795	44,661,205
1788 -	88,595,000	39,600,404	48,995,146
1789 -	88,675,000	48,831,232	39,843,768
Total -	267,311,000	133,811,431	133,500,159

* "From 1772 to 1775, inclusive, a period of four years, the exportation of leaf tobacco was, in pounds, 397,497,139, or an annual average of 99,374,785 pounds, equal to (at 1,200 pounds the hogshead) 82,854 hhd. This brings us to the period of the Revolution."

† "From 1776 to 1782 the total exportation was 86,649,533 pounds, or an annual average of 12,378,504 pounds, equal to 10,315 hhd., showing a decrease in the quantity exported of 400 per cent. The revolutionary war gave a check to the exportation of tobacco from which it has never recovered. Previous thereto, Great Britain was the depository of tobacco for all Europe, and the quantity annually imported prior to 1776 very considerably exceeded the quantity annually imported since the termination of the war in 1783."

‡ "This year Great Britain exported to the continent nearly 26,000,000 lbs. of old stock."

§ "Great Britain exported this year to the continent 6,000,000 lbs. of former stock."

STATEMENT 3 B.—*Showing the quantity of tobacco, snuff, and manufactured tobacco, exported from the United States annually, from 1790 to 1820 inclusive, and its value since 1802.*

Years.	No. hhds leaf tobacco	Average price per lb.	Total value.	Manufactured tobacco, lbs.	Snuff, lbs.	Value of manufactured snuff and tobacco.
*1790	118,460	Average price per lb. not ascertained.	Total value of leaf tobacco unascertained.		Snuff and manufactured tobacco included.	Value unascertained.
1791	101,272			81,122		
1792	112,428			117,874		
1793	59,947			137,784		
1794	72,958			19,370		
1795	61,050			20,263		
1796	69,018			29,181		
1797	58,167			12,805		
1798	64,567			142,269		
1799	96,070			406,076		
1800	76,686			457,713		
1801	103,758			472,282		
1802	77,721	6 $\frac{3}{4}$	\$6,220,000	233,591		
1803	86,291	6	6,230,000	152,415		
1804	83,341	5 $\frac{3}{4}$	6,000,000	298,139		
1805	71,251	3 $\frac{3}{4}$	6,341,000	428,460		
1806	83,186	6 $\frac{1}{4}$	6,572,000	381,733		
†1807	62,236	7 $\frac{1}{4}$	5,476,000	274,952		
†1808	9,576	7 $\frac{1}{4}$	838,000	36,332		
1809	53,921	5 $\frac{3}{4}$	3,774,000	350,835		
§1810	84,134	5	5,048,000	529,285		
1811	35,824	5	2,150,000	752,553		
1812	26,094	5	1,514,000	588,618		
1813	5,314	5	319,000	283,512		
1814	3,125	6 $\frac{1}{4}$	232,000	79,337		
¶1815	85,337	8	8,235,000	1,034,041		
1816	69,241	15 $\frac{1}{4}$	12,800,000	576,246		
1817	68,365	12 $\frac{1}{4}$	9,230,000	1,115,874	5,080	\$281,509
1818	84,337	10	10,241,361	1,486,240	5,513	373,875
1819	69,427	16 $\frac{1}{2}$	8,874,147	926,833	13,710	237,192
1820	83,940	8	8,188,188	593,358	4,996	149,589
*2,028,401			108,282,696	12,019,097	29,299	\$1,042,165

* French revolution.

† Berlin and Milan Decree.

‡ Embargo.

§ Ramboullet Decree.

|| War with Great Britain.

¶ Peace.

** Number of hogsheads in leaf 2,028,401, export of thirty years; average 68,032 hogsheads; per hogshead, average price, \$89 45 for eighteen years; manufactured tobacco, 12,019,097 pounds.

STATEMENT 4.—Showing the number of pounds weight of tobacco imported into and re-exported from the United Kingdom in each year since 1785.

Years.	Imported.	Re-exported.		Delivered for home consumption.
		Raw.	Manufacture ^d .	
1786	45,379,795	26,216,836	1,087,268	6,846,606
1787	39,600,414	32,693,977	1,439,589	6,669,103
1788	48,831,232	28,718,388	1,178,830	6,858,668
1789	59,154,546	36,283,623	1,244,664	8,152,185
1790	57,575,923	35,678,612	1,564,952	8,960,224
1791	52,517,738	52,669,372	1,704,882	9,340,875
1792	44,057,916	29,352,263	1,830,103	8,979,221
1793	24,997,034	29,802,155	1,397,636	8,617,967
1794	33,070,076	18,764,208	1,124,521	9,723,536
1795	22,576,212	22,638,235	1,425,542	10,972,368
1796	23,608,175	15,847,109	1,442,603	10,047,843
1797	26,833,870	17,304,260	1,272,348	9,822,439
1798	40,652,603	17,636,320	896,876	10,286,741
1799	30,705,572	17,385,153	846,003	10,993,113
1800	33,842,593	31,142,626	1,693,425	11,796,415
1801	45,188,926	25,317,491	1,495,417	10,914,998
1802	24,312,007	25,030,817	1,130,406	12,121,278
1803	36,933,220	17,175,930	698,140	12,589,570
1804	24,380,781	15,118,290	745,571	12,254,494
1805	21,591,974	10,040,937	1,041,187	12,656,471
1806	23,939,228	7,794,483	742,569	12,435,035
1807	52,647,211	9,081,560	110,704	12,432,994
1808	8,252,452	6,422,643	96,592	12,876,119
1809	29,068,780	10,502,847	141,356	13,054,870
1810	52,641,805	8,534,712	217,781	14,108,193
1811	34,042,697	7,615,830	254,303	14,923,248
1812	15,382,446	11,336,213	173,521	15,043,533
1813	2,510,511	9,262,500	97,511	13,648,245
1814	5,767,080	11,276,082	80,524	10,503,917
1815	44,012,438	16,375,300	47,010	13,207,192
1816	30,684,816	13,738,646	63,384	12,825,808
1817	19,613,045	12,649,535	63,456	13,593,089
1818	44,474,646	7,788,570	120,118	13,688,437
1819	27,492,761	21,214,831	146,167	13,503,568
1820	36,780,927	17,039,811	120,660	12,789,217
1821	23,024,464	19,759,029	88,613	13,135,468
1822	35,230,443	10,983,006	67,103	13,053,023
1823	34,828,445	15,372,095	78,555	13,055,088
1824	21,197,446	11,636,558	96,245	13,082,460
1825	40,298,203	6,063,880	90,645	14,510,551
1826	26,751,600			

Years.	Imported.	Re-exported.		Delivered for home consumption.
		Raw.	Manufactured.	
1827	33,459,897	13,020,294		
1828	24,944,148	11,026,010		
1829	22,399,335	7,369,749		
1830	24,489,753	9,843,526		
1831	33,107,769	9,358,356		
1837	27,144,107	17,341,587	302,869	22,321,489
1838	30,162,024	11,640,495	652,926	23,149,726
	*1,491,567,484	818,862,744	39,159,694	469,655,681

* Total exportation from 1786 to 1838, a period of 48 years, (excluding the years 1832, '33, '34, '35, and '36,) was—

818,862,744 pounds; average per year 17,659,640 pounds.

682,385 hhds.; " 14,265 hhds.

Total home consumption for the same time—

469,655,681 pounds; average per year 9,784,493 pounds.

391,379 hhds.; " 8,153 hhds.

Excess of imports over exports - - - - 560,587 hhds.

Annual average excess - - - - 10,797 do.

Manufactured tobacco re-exported - - - - 39,159,694 lbs.

The duty paid in pounds sterling amounts to £97,088,448, which, at \$4 80 cents the pound, equals \$346,024,558. This sum would allow upon the whole importations \$278 per hogshead.

NOTE.—Total importation from 1786 to 1838, a period of 48 years, (excluding the years. 1832, '33, '34, '35, and '36.)

1,491,567,484 pounds; average per year 31,074,322 pounds.

1,242,972 hhds.; " 25,062 hhds.

NOTE.—“ From the 10th of October, 1789, to the 6th of December, 1795, the duty on tobacco in Great Britain was 1s 3d. per lb.; then increased to 1s. 7d. per lb.; on the 29th March, 1806, increased to 2s. 2d.; on the 5th April, 1813, to 2s. 8d.; on the 21st February 1815, to 3s 2d.; and, on the 8th of June, 1819, to 4s. per lb.; at which rate it continued to the 5th July, 1825, when it was reduced to 3s. per lb., at which rate it has since continued. It was asserted in Parliament, on the 22nd of April, 1833, that the consumption of tobacco in 1832 had increased 31 per cent. since 1814.”

“ In 1808, importation was suspended by an embargo, and in 1813-'14, by the war with United States of North America, when the price of the article increased six or seven fold.”

STATEMENT 5.—Showing the number of pounds of tobacco charged with duty and amount of duty paid on the same, in each year from 1789 to 1838, with the exception of the years 1826, and 1833, '34, '35, and '36.

Years.	Pounds charged with duty.	Amount of duty paid.	Years.	Pounds charged with duty.	Amount of duty paid.
1790	10,699,296	£697,207	1814	17,791,722	£2,336,013
1791	13,616,793	805,873	1815	16,560,842	2,355,150
1792	13,443,380	799,499	1816	18,440,058	2,897,208
1763	12,011,804	722,502	1817	17,904,774	2,839,878
1794	15,636,535	790,872	1818	18,714,716	2,965,666
1795	17,390,898	894,208	1819	19,003,526	3,016,937
1796	17,913,077	1,072,467	1820	15,197,530	2,966,233
1797	17,215,670	1,075,630	1821	15,768,013	3,159,661
1798	20,406,155	1,183,775	1822	15,473,743	3,101,469
1799	16,091,673	1,165,032	1823	16,690,361	3,359,268
1800	19,487,219	1,344,345	1824	17,035,586	3,412,772
1801	19,492,310	1,319,495	1825	17,103,294	3,430,298
1802	17,050,079	1,276,418	1826	—	2,658,769
1803	20,009,610	1,440,726	1827	18,695,779	2,826 378
1804	18,803,222	1,378,707	1828	18,504,510	2,793,874
1805	18,092,738	1,406,135	1829	18,819,021	2,850,207
1806	18,492,360	1,532,548	1830	19,188,431	2,924,265
1807	17,315,910	1,721,237	1831	19,418,940	2,960,325
1808	17,654,880	1,775,758	1832	—	3,090,598
1809	16,975,800	1,671,276	1837	—	3,417,663
1810	21,133,083	2,098,995	1838	—	3,561,812
1811	22,255,980	2,220,422			97,088,448=
1812	21,124,350	2,229,166		722,156,057	\$346,024,558.
1813	19,532,380	2,311,712		=601,797 hds.	at \$4 80 to £ s.

Average per year - - - - 13,995 hhds.
 " consumption - - - - 8,153 do.
 " yearly balance - - - - 5,842 do.
 (1,200 pounds per hoghead.)

STATEMENT 6 Showing the amount of tobacco, snuff and manufactured tobacco exported from the United States, annually, from 1821 to 1840, inclusive.

Years.	Hogsheads.	Value.	Average value per hogshead.	Pounds of snuff.	Pounds of manufactured tobacco.	Value of snuff and manufactured tobacco.	Total value of tobacco trade.
1821*	66,858	\$5,648,962	\$84 49	44,552	1,332,949	\$149,083	\$5,798,045
1822	83,169	6,222,838	74 82	44,602	1,414,424	157,182	6,380,020
1823	99,009	6,282,672	63 46	36,684	1,987,507	154,955	6,437,627
1824	77,853	4,855,566	62 34	45,174	2,477,990	203,789	5,069,355
1825	75,984	6,115,623	80 18	53,920	1,871,368	172,353	6,287,976
1826	64,098	5,347,208	83 42	61,801	2,179,774	210,134	5,557,342
1827	100,025	6,577,123	65 75	45,812	2,730,255	239,024	6,816,147
1828	96,278	5,269,960	54 73	35,655	2,637,411	210,747	5,486,707
1829	77,131	4,982,974	64 60	19,509	2,619,399	202,396	5,185,370
1830	83,810	5,586,365	66 65	29,425	3,199,151	246,747	5,833,112
10 years	824,245	56,889,291	69 11	417,134	22,450,228	1,946,410	58,835,701
1831	86,718	4,892,388	56 40	29,967	3,639,856	292,475	5,184,863
1832	106,806	5,999,769	56 18	31,175	3,456,071	296,771	6,296,540
1833	83,153	5,755,968	69 29	13,453	3,790,310	288,973	6,044,941
1834	87,979	6,595,805	74 96	57,826	3,956,579	328,409	6,923,714
1835	94,355	8,250,577	87 01	36,471	3,817,854	357,611	8,608,188
1836	109,442	10,058,640	91 54	46,018	3,246,675	435,464	10,494,104
1837	100,232	5,795,647	57 82	40,883	3,615,591	427,836	6,223,483
1838	100,593	7,392,029	73 48	75,083	5,008,147	577,420	7,969,449
1839	78,996	9,832,943	124 47	42,467	4,214,943	616,212	10,449,155
1840	119,484	9,883,957	81 05				
10 years†	967,755	\$74,457,923	\$76 83	371,343	\$34,746,026	\$3,620,171	\$68,193,437
Total -	1,792,000	\$131,346,514	\$73 21	788,477	\$57,196,254	\$5,506,581	\$127,029,138

† 1841—147,793 hogsheads—value, \$12,573,244.

* "The preceding table furnishes a view of the tobacco trade from 1821 to 1840.

"It appears that, during that period, there were exported 1,792,000 hogsheads, valued, by the Treasury Department, at \$131,346,514; being an annual average of 89,600 hogsheads, or \$6,567,325.

"During the years 1821 to 1839 (we have not received the account of 1840) there were exported 788,477 pounds of snuff, and 57,196,254 pounds of manufactured tobacco, valued, together, at \$5,556,581.

"For the first ten years of the series, 1821 to 1830, there were exported 824,245 hogsheads of tobacco, valued at \$74,457,223; being an excess, in the last ten years, over the first ten of hogsheads, 143,510, or \$17,567,932.

"The average annual export, in the first ten years, was 82,424 hogsheads, or \$5,688,929; and during the second ten years, 86,775 hogsheads, or \$7,445,722.

"The average price, during the whole twenty years, was \$73 21 per hogshead: for the first ten years \$69 11, and for the second ten years \$76 83. If 1,200 be taken as the average weight of the hogshead, the price during the 20 years will be 6 10-100 cents per pound; first ten years, 5½ cents, and second ten years, 6 40-100 cents per pound.

"It is to be regretted that an account of the quantities of tobacco, the produce of different States, has not been kept, as the quantity of each varies, as does also the size of the hogsheads.

"It will be observed that, owing to the short crop in 1839, the average price exceeds that of other years very considerably.

"It is remarkable how nearly uniform has been the quantity annually exported for the last twenty years, with the exception of four or five years."

NOTE.—The preceding analysis is taken from Hazard's Register.

STATEMENT 7.—Showing to what countries the larger portion of the tobacco is exported annually from 1821 to 1840 inclusive.

Years.	England.		France.		Holland.		Germany.		To all other countries.		Total.
	Hhds.	Value.	Hhds.	Value.	Hhds.	Value.	Hhds.	Value.	Hhds.	Hhds.	[Hhds.]
1821*	16,965	\$1,995,667	3,478	\$381,048	13,216	\$968,760	10,472	\$766,222	19,997		66,858
1822	26,740	2,436,805	4,665	550,591	23,584	1,339,618	11,757	734,419	16,423		83,169
1823	31,999	2,511,886	7,661	992,829	30,390	1,384,683	15,259	660,088	13,700		99,009
1824	19,418	1,646,444	4,469	528,901	23,159	1,159,883	12,808	534,858	18,029		77,883
1825	22,293	2,071,474	6,096	888,966	21,998	1,653,087	12,051	605,176	13,546		75,984
1826	25,854	2,741,980	10,739	827,913	15,465	948,279	7,533	340,782	4,517		64,098
1827	28,918	2,310,543	8,963	1,057,577	25,553	1,192,288	19,420	936,345	17,171		100,025
1828	25,176	1,619,524	5,909	800,606	21,216	818,815	23,949	900,574	20,028		96,278
1829	21,916	1,520,109	6,835	930,737	21,522	1,053,059	10,958	558,009	15,900		77,131
1830	19,910	1,537,744	7,007	995,996	22,576	1,135,756	15,318	751,860	18,999		83,810
Total	241,919	\$20,392,176	65,822	\$7,955,164	218,679	\$11,654,228	139,515	\$6,788,333	153,310		824,245

STATEMENT 7. (Continued.)

Years.	England.		France.		Holland.		Germany.		To all other countries.	Total.
	Hhds.	Value.	Hhds.	Value.	Hhds.	Value.	Hhds.	Value.	Hhds.	Value.
1831	26,372	\$1,851,717	1,673	\$151,080	23,917	\$1,104,198	19,833	\$909,246	14,923	86,718
1832	36,176	2,319,596	5,799	669,562	24,006	1,115,962	27,930	1,192,024	12,915	106,806
1833	23,772	2,245,733	4,782	602,416	19,022	883,625	21,408	1,091,436	14,169	83,152
1834	30,658	2,937,020	4,775	623,078	19,101	1,012,442	20,611	1,126,728	12,834	87,979
1835	27,563	3,397,415	6,312	864,351	17,730	902,911	27,989	1,539,362	14,759	94,353
1836	36,822	4,222,592	7,856	908,699	19,148	1,057,830	22,246	1,252,299	23,370	109,442
1837	20,723	1,750,065	9,110	723,842	22,739	930,657	23,863	1,128,229	18,797	100,232
1838	24,312	2,638,643	15,511	1,237,128	17,558	879,019	25,571	1,184,889	17,641	100,593
1839	30,068	5,362,331	9,574	901,950	12,273	833,178	14,303	994,508	12,777	78,995
1840	26,255	3,077,178	15,640	1,634,076	29,534	1,533,415	25,649	1,527,132	22,406	119,484
Total,	282,721	\$29,802,290	81,012	\$8,406,182	205,028	\$10,253,237	234,403	\$11,945,853	164,591	967,755
Total, 20 yr's	521,640	\$50,194,466	146,834	\$16,361,346	423,707	\$21,907,465	373,918	\$18,734,186	322,901	1,792,000

* The second table presents a view of the exports to those countries which receive from the United States the largest share of our export of tobacco.

The whole amount sent in the twenty years was—

To England	-	-	524,640	hogsheads,	-	-	\$50,194,466
France,	-	-	146,834	"	-	-	16,361,346
Holland,	-	-	423,707	"	-	-	21,907,465
Germany,	-	-	373,918	"	-	-	18,734,186
all other countries,	-	-	325,201	"	-	-	24,149,051
Total			-	-	-	-	1,792,000
							\$131,346,514

In the first ten years, there were shipped to England 241,919 hhds.

In the second ten years, there were shipped to England 282,721 "

Being an increase in the last period of - - 40,802

The average annual export to England, during the twenty years, was 26,232 hogsheads, valued at \$2,509,723.

To France, in the ten years, 1821 to 1830, were exported 65,822 hogsheads.

To France, in the ten years 1830 to 1840, were exported 81,012 "

Being a decrease, in ten years, of - - 15,190 "

The annual average to France is 7,341 hogsheads, valued at \$818,067.

To Holland there were exported, from 1821 to 1830, 218,679 hhds.

To Holland there were exported, from 1830 to 1840, 205,028 "

Being a decrease, in the last ten years, of - 13,651 "

The average annual export, 21,185 hogsheads, valued at \$1,095,373.

To Germany, from 1821 to 1830, were exported 139,515 hhds.

To Germany, from 1830 to 1840, were exported 234,403 "

Being an increase of - - - 94,888 "

The average annual export, 18,695 hogsheads, valued at 936,709 dollars.

To all other countries, the exports were, in 1821 to 1830, 158,310 hhds

To all other countries the exports were, in 1830 to 1840, 164,591 "

Being an increase of - - - 6,281

Of other countries, Gibraltar, on an average of the three last years, receives annually 5,130 hogsheads; Sweden and Norway, 1,564 hogsheads; Belgium, 1,255; Italy, 1,660; Cuba, 769; Africa, 1,108; Spain, 1,067; Scotland, 854 hogsheads.

STATEMENT 8.—Showing to what countries the larger portion of tobacco is exported, from the year 1800 to 1816.

TOBACCO—HOGSHEADS.

Whither exported.	1800.	1801.	1802.	1803.	1804.	1805.	1806.	1807.	808.	1809.	1 810	1811.	1812.	1813.	1814.	1815.	1816.
Russia . . .	129	575	1,147	-	1728	1,156	-	-	-	131	1,462	1,241	46	331	-	120	46
Prussia . . .	674	424	-	-	346	293	-	-	-	-	464	-	-	-	-	-	-
Sweden . . .	923	-	-	-	138	138	-	165	10,103	6,807	1,716	2,504	1,920	320	746	792	
Swedish West Indies . . .	850	535	624	380	1,159	2,233	794	167	1,664	965	500	596	654	274	448	544	
Denmark and Norway . . .	767	272	636	406	548	435	765	419	5,950	18,797	1,027	559	-	-	408	1,044	
Danish West Indies . . .	6,087	15,300	9,670	12,721	17,948	16,745	29,851	20,444	3,683	2,316	654	-	-	-	137	147	
Holland . . .	308	523	453	617	863	131	245	313	-	-	-	-	-	-	47	51	
Dutch West Indies . . .	37,798	55,256	29,938	47,829	24,700	18,169	26,273	23,047	8,965	24,067	20,342	16,643	-	-	34,149	31,756	
Great Britain . . .	1,774	1,457	1,395	1,335	1,378	950	1,233	1,150	656	562	1,103	279	-	-	698	382	
British West Indies . . .	558	-	-	-	-	-	-	173	315	175	271	78	-	-	-	158	77
British American colonies . . .	16,756	18,625	10,696	7,348	8,787	9,421	7,526	4 911	6,700	10,905	669	1	142	188	-	11,678	7,547
Hamburg, Bremen, &c. . .	143	5,006	16,216	9,815	14,623	12,135	9,182	2 876	566	-	-	669	142	188	-	2,843	4,076
France . . .	476	969	1,340	972	507	984	933	504	300	-	-	195	88	54	56	474	219
French West Indies . . .	7,555	2,486	871	449	2,858	2,942	1,263	964	1,144	3,836	6,183	3,556	1,255	1,164	166	2,400	1,563
Spain . . .	719	130	-	187	2,086	468	237	427	1,549	1,243	721	594	634	707	2,037	491	1,563
Spanish West Indies . . .	110	-	101	-	-	142	100	-	2,908	4,464	127	303	8	107	110	1,113	129
Portugal . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Madeira . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Indies, generally . . .	-	-	136	202	541	709	227	205	-	2,012	1,579	232	255	25	11	288	458
Europe, do . . .	-	-	330	-	-	-	-	-	-	152	148	184	253	-	-	1,340	1 310
Africa, do . . .	789	389	162	-	483	1,422	2,053	894	-	834	151	173	332	-	-	129	238
Total . . .	75,716	101,947	73,718	82,261	79,555	68,473	80,682	58,179	8,315	47,951	78,657	41,957	23,935	50,077	1,781	18,492	66,354
Average price . . .	-	-	-	-	-	-	-	\$88	\$87	\$70	\$60	\$60	-	-	\$74.22	\$96	\$185

STATEMENT 9.—*Showing the amount of manufactured tobacco imported into the United States from October 1, 1820, to September 30, 1840, taken from official returns to the Treasury Department.*

Years.	Cigars.		Snuff.	Other than snuff and cigars.	
	Quantity—M	Value—Dollars.	Quantity—pounds.	Quantity—pounds	Value—dollars.
1821 -	-	-	2,310	40	647
1822 -	-	-	1,005	3,135	1,207
1823 -	-	-	7,793	13,805	5,053
1824 -	-	-	303	1,922	387
1825 -	-	-	3,410	463	1,658
1826 -	-	-	2,622	34,492	3,437
1827 -	-	-	21,362	870	21,102
1828 -	-	-	1,744	1,833	524
1829 -	-	-	209	61	348
1830 -	-	-	2,599	321	1,058
1831 -	-	-	4,075	75	3,070
1832 -	-	-	1,284	1,401	890
1833 -	45,699	484,456	903	307	561
1834 -	62,784	671,791	340	505	359
1835 -	76,761	836,743	1,281	2,975	1,377
1836 -	94,967	1,058,857	6,224	948	5,255
1837 -	110,243	1,217,724	6,216	2,260	4,862
1838 -	81,287	841,043	5,384	2,403	5,894
1839 -	93,217	1,026,740	3,130	52,872	5,531
1840 -	73,899	869,434	645	445	399
	*638,857	7,006,788	72,839	121,133	63,619

*Boxes containing 1000 each.

10.—Pounds of tobacco gathered in each State and Territory in 1842, as appear^s
by an estimate furnished Congress by Mr. Ellsworth, Commissioner of Patents.

States.	Pounds.
Maine,	82
New Hampshire,	290
Massachusetts,	97,217
Rhode Island,	499
Connecticut,	630,275
Vermont,	781
New York,	1,086
New Jersey,	2,958
Pennsylvania,	480,374
Delaware,	401
Maryland,	21,199,696
Virginia,	59,227,369
North Carolina,	16,127,474
South Carolina,	55,654
Georgia,	141,523
Alabama,	264,018
Mississippi,	145,212
Louisiana,	118,146
Tennessee,	28,287,171
Kentucky,	45,494,083
Ohio,	5,264,766
Indiana,	2,660,408
Illinois,	984,960
Missouri,	12,727,350
Arkansas,	212,226
Michigan,	2,725
Florida,	86,877
Wisconsin,	362
Iowa,	11,153
District of Columbia,	65,654

11.—Statistical table showing the aggregate amount of manufactures of tobacco, number of persons employed, and capital invested in the United States.

States.	Value of manu- factured articles.	No. of per- sons emp'd	Capital invested.
<i>Eastern States.</i>			
Maine, - - -	\$18,150	87	\$6,050
New Hampshire, - - -	10,500	17	2,100
Massachusetts, - - -	176,264	286	90,500
Rhode Island, - - -	71,560	123	34,900
Connecticut, - - -	122,684	233	67,875
Vermont, - - -			
Total, -	399,158	696	201,425
<i>Northern Middle States.</i>			
New York, - - -	831,570	669	395,530
New Jersey, - - -	92,600	106	47,590
Pennsylvania, - - -	550,159	950	287,859
Total, -	1,474,329	1,725	730,979
<i>Southern Middle States.</i>			
Delaware, - - -	17	34	5,800
Maryland, - - -	232,000	278	125,100
Virginia, - - -	2,406,671	3,342	1,526,080
North Carolina, - - -	189,168	482	91,065
Total, -	2,827,856	4,136	1,748,045
<i>Western States.</i>			
Kentucky, - - -	413,585	587	230,400
Ohio, - - -	212,818	187	68,810
Indiana, - - -	65,659	88	24,706
Illinois, - - -	10,139	24	3,093
Missouri, - - -	89,996	188	51,755
Arkansas, - - -	750	3	250
Michigan, - - -	5,000	12	1,750
Florida, - - -	10,480	21	5,240
Iowa, - - -	40	2	
District of Columbia, - - -	37,280	—	16,950
Total, -	\$845,747	1,112	\$402,954

STATEMENT 12.—*Showing the quantity of tobacco delivered from the warehouses in the Commonwealth of Virginia from the 1st October, 1820, to the 30th September, 1841, inclusive, collected from the inspector's accounts, on file.*

Date.		Hogsheads.
From October 1, 1820, to September 30, 1821	.	28,599
1821, 1822	.	32,136
1822, 1823	.	31,679
1823, 1824	.	34,627
1824, 1825	.	37,909
1825, 1826	.	27,979
1826, 1827	.	37,496
1827, 1828	.	44,268
1828, 1829	.	40,558
1829, 1830	.	43,806
1830, 1831	.	46,887
1831, 1832	.	42,414
1832, 1833	.	34,050
1833, 1834	.	27,962
1834, 1835	.	41,628
1835, 1836	.	42,572
1836, 1837	.	33,336
1837, 1838	.	44,394
1838, 1839	.	28,686
1839, 1840	.	53,153
1840, 1841	.	50,931
		805,070

STATEMENT 13. *Account of the number of pounds weight of leaf tobacco, manufactured cigars, and snuff that paid duty in the United Kingdom of Great Britain and Ireland for the year ending 5th January, 1840, with the rates of duty and total amount of same.* (McCulloch's Com. Dic. vol. 2, p. 645.)

Quantities entered for home consumption in the United Kingdom					Gross amount of duty received thereon.		
Year ending January 5, 1840. - -	Leaf tobacco.	Manufactured tobacco and cigars.	Snuff.	Total.	Leaf tobacco.	Manufactured tobacco and cigars.	Snuff. Total.
	Pounds. 22,971,406	Pounds. 119,027	Pounds. 278	Pounds. 23,167,711	£ 3,431,908	£ 88,176	£ 83 3,520,167

Leaf tobacco in hogsheads, (at 1,200 pounds the hogshead, 19,142.
Duty thereon, (at \$4,85 the sterling £.), \$17,072,809.

STATEMENT 14.—*Showing the distribution of tobacco in pounds, re-exported in each year since 1826, from Great Britain.*

Years.	Norway.	Russia, Prussia, Denmark, and Sweden.	Germany.	Netherlands.	France.	Spain and Gibraltar.	Italy.	Guernsey, Jersey, and Man.	West Coast of Africa.	All other parts.	Total pounds.
1827	550,249	408,936	3,000,274	2,830,135	52,640	2,147,258	1,374,337	100,492	1,118,093	1,437,880	13,020,294
1828	630,782	382,817	1,295,380	3,962,908	4,435	1,177,002	633,774	191,634	559,943	2,287,335	11,026,010
1829	428,638	61,719	843,755	3,332,196	—	1,169,392	203,605	148,306	415,993	746,145	7,369,749
1830	402,513	266,289	1,067,614	3,441,350	157,117	1,157,235	1,120,684	250,194	835,426	1,135,113	9,843,526
1831	366,024	85,742	346,477	5,285,404	197,936	139,454	1,137,835	245,934	1,144,613	410,237	9,358,356
2,378,206		1,205,503	6,553,500	18,871,993	411,528	5,790,341	4,470,235	935,862	4,074,068	6,016,710	50,617,935

STATEMENT 15.—*Showing the number of hogsheads of tobacco actually consumed in Europe, and the estimated amount of revenue derived by each Government from the same.*

Countries where consumed.	No. hhd.	Revenue.	Duty paid.
Russia,* - -	358	\$64,000	Per 100 lbs., leaf and stems, \$10 66; leaves without stems \$21 32 per 100 lbs.
Holland, - -	3,300	5,200	Leaves and stems 42½ cts.
Belgium, - -	4,000	12,000	Maryland 21¼ cts., and Virginia 23½ cts.
Great Britain, - -	18,000	17,275,000	\$72 75
France, - -	10,000	5,500,000	Monopoly, or \$1 87 for every 2 pounds not exceeding 22 lbs. weight.
Spain, - -	3,000	5,000,000	Monopoly.
Portugal, - -	363	540,000	Ditto.
Italy, say Sardinia, - -	1,200	} 2,000,000	Monopoly.
Parma, - -	130		
Tuscany, - -	425		
Roman States, - -	300		
Naples, - -	400		
Austria and its dominions,	4,000	3,400,000	\$7 20 per 123 lbs.
Germany, (not including Austria,) - -	38,000	1,200,000	3 23.
Sweden and Norway, - -	1,800	70,000	3 29.
Denmark, - -	1,800	5,620	42½ cts.
	†86,396	\$35,071,820	

* Mr. Lyford observes, "that the import of tobacco into Russia, as put down by Mr. Dodge, is too low. The imports have been on an average annually of 2,000 hogsheads, besides 1,000 hhd. of stems. Holland must consume much more than 3,300 hhd. Last year 22,000 hhd. were imported, of which probably more than one-half was consumed in the country. France has imported about 15,000 hhd per annum: in 1840, about 16,000. The importation into Spain has been much underrated. Austria may be a little overrated. The statement that the duty there amounts to \$850 per hhd. is entirely erroneous; and the revenue of \$3,400,000 includes, no doubt, the profits on inland tobacco sold by the regie. The estimates of the quantity grown in Europe are equally incorrect. The cultivation in France is nearly abandoned, and cannot be anything near 26,000,000 lbs. The estimate for Germany and Austria is too low. Hungary alone has produced in one year 60,000,000 lbs. A dear article never takes the place of a cheap one. The tobacco raised in Russia, Holland, Germany, Austria, &c, though mostly of inferior quality, is cheaper than American tobacco would be, if imported there free of duty; and the consumption in these countries could not be much increased.

"The estimate of the production of Cuba, the West Indies, and South America, is much underrated. Porto Rico has exported to Germany alone 60,000,000 lbs. in a single year; and other important islands are lost sight of altogether. St. Domingo, for instance, raises large quantities of tobacco, of which upwards of 20,000 bales were exported last year to Germany."

† These 86,396 hogsheads of American tobacco, costing, in the United States, \$6,450,820, and legally introduced into Europe, afford the above revenue, being nearly six times more than the original cost.

STATEMENT 16.—*Showing the quantity of tobacco grown in Europe and elsewhere, estimated from correct sources. (Taken from J. Dodge's Address to the Tobacco Planters of the United States.)*

Countries where grown.	Pounds.	No. of hhds. at 1,200 lbs. each
Russia	21,000,000	17,500
Denmark	225,000	187
Holland	5,800,000	4,833
Belgium	1,140,000	950
France	26,000,000	21,666
Germany, not including Austria	40,000,000	33,333
Austria and its dominions	35,000,000	29,166
Island of Sardinia	378,000	315
Roman States	1,215,000	1,012
Naples	1,125,000	937
Switzerland	297,000	247
Walachia	1,350,000	1,125
Poland	3,150,000	2,625
	136,680,000	113,900
Cuba	10,746,000	
Porto Rico	3,700,000	
South America	3,000,000	
	17,464,000	
Equal at 1,200 pounds to the hogshead, to 14,553 hogsheads; of which the greatest proportion is probably sent to Europe, say	.	12,000
		125,900

NOTE.—The preceding statement was prepared by Mr. Dodge, with a view of showing would be the probable consumption of American tobacco in Europe, if the duties and monopolies existing there were abolished. He takes the present population of the United States at 17,000,000, and its consumption to be 75,000 hogsheads, as the criterion of what the consumption would be in Europe, and considers its population (not including European Turkey) at 220,000,000, which would make the consumption of tobacco in

Europe	970,588 hhds.
From this he deducts the quantity grown in Europe, and that imported from Cuba, Porto Rico, and South America, which he estimates at	125,900 hhds.
Making the possible consumption of American tobacco	844,688 hhds.

Conceding that this may be probably too high an estimate of the consumption in Europe, he supposes that, if, from the impoverished condition of the European population, only "one half be consumed, viz., 422,344 hogsheads, this would be more than four times our exportation, and would increase the pecuniary means of our country more than \$20,000,000 annually."

Import duty—	Tariff of	Tobacco manufactured.	Tobacco unmanufactured.	Cigars.	Snuff.
United States	1832--1833	10 cents per lb.	15 per ct. to June, 1842, 20 per ct.	\$2 50 a 1,000	12 cts. per lb.
Great Britain	1841	\$2 16 per lb.	12 cents per lb.	\$2 16 per lb.	\$1 44 per lb.
France	1837	Prohibited	Prohibited	Prohibited	Prohibited
Spain	1841	Prohibited	Prohibited	Prohibited	Prohibited
Portugal	1841	Monopoly	Monopoly		Prohibited
Prussia	1841-1842	\$7 48 per cwt.	\$3 74 per cwt.	\$7 48 per cwt.	\$7 48 per cwt
Russia	1839	30 cents per lb.	3 76 per 36 lbs.	75 cts. per lb.	90 cts. per lb.
Austria (Milan)	1838	\$19 20 per 100 lbs.	7 20 per 100 lbs.	19 20 per 100 lbs.	\$19 20 per 100 lbs.
Netherlands	1833	4 80 per 220 lbs.	28 cents per 220 lbs. Va.; 32 cts. per 220 lbs. Md.; \$2 40 per 220 lbs. various.	4 80 per 220 lbs.	\$4 80 per 220 lbs.
Belgium	1840		17 cts. per 225 lbs.	18 75 per 225 lbs.	\$5 63 per 225 lbs.
Hanseatic Towns	1842				
Denmark	1832	\$3 12 & \$4 16 per 100 lbs.	\$1 04 per 110 lb. in leaves and stems.	10 cts. per lb.	10 cts. per lb.
Sweden		4 to 64 cts. per lb.	12 cents per lb.	\$1 per 100	24 cts. per lb.
Sardinia	1830	Prohibited	Monopoly	Prohibited	Prohibited
The Two Sicilies	1823 to 1835.	46 48 per 100 lbs.	Monopoly	Monopoly	\$46 48 per 100 lbs.; in Sicily & Naples, monopoly.

STATEMENT 18 Continued.—Tariff of import duties on tobacco in foreign countries, prepared by Mr. Dodge, late tobacco agent.

Countries to which it was ex- ported.	Average value.	Duty per hundred pounds	Average first cost of the tobacco in the United States, per 100 pounds.
Russia - - - -	\$16,712	Leaf with its stems, and stems, \$10 66; leaves without stems, \$21 32	\$4 93
Sweden and Norway -	141,999	In Norway, \$3 29 -	6 72
Denmark - - - -	10,071	Leaves and stems, 42½ cents.	9 64
Holland - - - -	955,835	Virginia, 13½ cents ; Maryland, 14 1-11 cents.	4 02
Belgium - - - -	185,107	Virginia, 23½ cents ; Maryland, 26 1-5 cents.	6 24
England - - - -	2,870,433	\$72 75 - - -	8 76
Scotland - - - -	171,454	72 75 - - -	13 15
Ireland - - - -	68,283	72 75 - - -	14 11
Gibraltar - - - -	379,610	Free port - - -	6 48
Malta - - - -	15,938	Free port - - -	6 15
Spain on the Atlantic, &c.	190,517	Monopoly - - -	9 19
France - - - -	956,556	Monopoly - - -	7 36
Portugal - - - -	6,360	Monopoly - - -	6 88
Italy - - - -	86,021	Monopoly - - -	9 32
Sicily - - - -	2,233	In Naples, monopoly -	5 82
Trieste, &c. - - -	20,697	Monopoly - - -	5 84
Prussia - - - -	7,489	\$3 31 - - -	3 23
Hanse Towns - - -	1,188,479	See Hanse Towns -	3 87
Other countries - -	480,978		
Total - - - -	7,748,772		6 25

REPORT ON THE LEGISLATION, &c., OF FOREIGN COUNTRIES ON TOBACCO, BY JOSHUA DODGE, ESQ.

RUSSIA.

Tobacco is cultivated in the governments of the south and of the west, but principally in little Russia, in the governments of Vorenese, Saratoff, and in the German

colonies of Sarapeta. In those governments, one-fortieth part of the tillable lands are cultivated with tobacco. The government of Saratoff produces annually about 4,500,000 lbs.

In the Crimea, about one-ninety-eighth of the tillable lands are cultivated with tobacco; in Bessarabia, one-eightieth; in Mingrell, Imeritia, and Georgia, one sixtieth part of such lands are cultivated with tobacco.

The Crimea produces annually about 2,200,000 lbs., and Bessarabia about 15,000,000 lbs.; Imeritia about 190,000 lbs. of tobacco.

The usual price at the place of growth is from \$5 to \$8 per 100 lbs. for that of the Crimea; that of Bessarabia from \$2½ to \$3 per 100 lbs.; that of Georgia, first quality, from \$8½ to \$10, second quality from \$4 to \$5; that from the Ukraine, \$1½ to \$1½ per 100 lbs. American.

The leaves proper for making snuff are worth from \$1½ to \$5½ per 100 lbs., and for smoking from \$2 to \$8. When the native tobacco is sold in the cities, it occasions an augmentation in its price of about one-third on its first cost, in consequence of the difficulties of transportation.

In the Baltic provinces very little tobacco is grown, and the cultivators manufacture it themselves, and deliver it for consumption.

There are about seventy manufactories of tobacco in Russia; they are rapidly augmenting, as the use of tobacco is becoming every year greater. Those manufactories are situated at St. Petersburg, Moscow, Riga, Odessa, Mittau, Libau, Dorpat, Jelitz, Mohileff on the Dnieper, Zarytzine, Jaroslau, and in some other towns. They employ about 100 workmen and produce about 2,600,000 lbs., not including the produce of the small manufactories, nor that of the colonists at Saratoff.

At Riga and its neighbourhood, they manufacture about 340,000 lbs. smoking tobacco. At Moscow, the large manufactories are principally under the care of foreigners, who mix the native with foreign tobacco. There are, besides, many manufactories in the hands of the native Russians, who use only native tobacco. Their manufactories are in their infancy, and their produce only proper for the lower classes. They do not understand the art of fermenting well the tobacco. As for the consumption, it is very considerable.

The smoking tobacco is composed of Maryland or Levant leaves, with a mixture of native. In Georgia, some Armenians, who are established in its principal cities, obtain from foreign countries the quantity of leaf tobacco which they know to be necessary for the local consumption. It is only smoking tobacco which is generally used in the country, but it undergoes no preparation. The sellers merely limit themselves to the cutting it in the manner of tobacco as usually employed in all the East.

The price of the Russian manufactured tobacco varies according to the localities. At Riga, smoking tobacco sells at 48 cents per lb.; 1,000 cigars at \$8; snuff 48 cents. At Moscow, the rapé of Paris \$2 31 cents per lb. At Odessa, the average price of rapé tobacco is 37 cents per lb., and cigars 44 cents per 100.

In 1834, there were imported into Russia about 3,000,000,000 lbs. of tobacco, the whole of which was consumed in the country. The importations into the port of Riga were 645,750 lbs., of which two-thirds were Maryland. The tobacco imported into Russia is destined solely for the consumption of the country.

The greatest proportion of the native leaf tobacco, which serves for the supply of Riga, is cultivated in the neighborhood of the city of Meschin and of the town of Mena, in the government of Tchernigow; the quantity produced is about 14,732,000 lbs. The quantities wanted for the supply vary considerably, and according to the crop and the prices at that city. Formerly there was sent to Riga a tobacco called Romansky, cultivated in the neighbourhood of Romena, in the government of Pultowa. It has, little by little, disappeared from that market, it being but little sought for; it is now principally sent to Moscow and to St. Petersburg. Another quality, the Maforaka, or, more properly speaking, the Amersfort, cultivated likewise in the government of Pultowa, is brought in small quantities to Riga. The same is done with the tobacco called Virginia, cultivated in the governments of Pultowa and of Saratow.

In 1833, there were exported, of native leaf tobacco, from Russia, 1,151,134 lbs., and in 1834, 383,287 lbs. The exportation of manufactured was nearly nothing. The greatest proportion of the tobacco grown in Russia is consumed in the country. The

tobacco grown in the Crimea and at Odessa is also consumed in the country, and about one-half of the crop of Bessarabia is also used on the spot; the remainder goes to Poland, to Odessa, and the government of Kherson.

The duties on importation are as follows:

Leaf tobacco, with its stems, and stems separated from the leaf, \$10 66 per 100 lbs.; leaves without stems, \$21 32 per 100 lbs. Leaf and stems of tobacco can be imported by any one on the payment of the above-mentioned duties.

The cultivation of tobacco in Russia is entirely free, without restriction or prior formalities, without duties or special excise. This entire liberty of cultivation exists even in the provinces on the other side of the Caucasus.

The manufacture of tobacco in Russia is not subject to any Government inspection. It is sufficient, in order to manufacture, to have a patent, as for any other industry. This patent does not carry with it any obligation to pay any duty or tax upon a small quantity manufactured; it is only in the case of great establishments that the manufacturer is subject to this tax, which is common to all manufacturers in general, according to the class to which they belong. The tax on patent for the third class amounts to about \$60 per annum.

No drawback on the duties of importations is allowed on the re-exportation of foreign tobacco. The exportation of Russian tobacco is subject to a small duty. There is no premium allowed on the exportation of tobacco manufactured in Russia. Average of three years' exportations from the United States (1835 to 1838) to Russia, 181 hog-heads—217,200 pounds. Exported from England in 1837, none.

THE HANSE TOWNS OF BREMEN, HAMBURG AND LÜBEC.

These towns are mere entrepôts and ports of transit for the supplying of the interior of Germany with foreign produce.

The consumption, by their inhabitants, of American tobacco, is but trifling in comparison with that of the interior, and it is there where the article is finally consumed, that the heavy duties which are levied fall heavy on our tobacco, and prevent an increased consumption.

The importation, manufacture, sale, and re-exportation of tobacco are not subject, in the three above-mentioned Hanse Towns, to any particular formalities other than those which attend all other commercial enterprise.

For further particulars respecting the tobacco trade of the Hanse Towns, I beg leave to refer to my report of February 3, 1837, addressed to the select committee of the House on that article, and also to my report to our minister at Berlin, dated August 31, 1839, a copy of which is in the hands of the present select committee on tobacco.

DENMARK.

Tobacco is cultivated in the neighborhood of Frederica and of Hørsens, in Jutland; but the cultivation is very trifling, and is limited to a few plantations, which produce about 224,000 pounds annually. A few years ago the following were the number of manufactories of tobacco in Denmark: 23 in Copenhagen, 30 in Jutland, 3 in the Danish Islands, 13 in Altona, 39 in Holstein, and 45 in Sleswig—in all, 153 manufactories. The quantity they produced was, for smoking, 2,630,000 lbs.; chewing, 1,558,000 lbs.; snuff, 328,000 lbs.—in all, 4,516,000 lbs.; which were composed of the following proportions: native, 210,275 lbs., and of foreign, 4,305,725 lbs.

The average consumption is about 4,250,000 lbs. annually. The total annual average of the importations of foreign tobacco may be estimated at 4,240,000 lbs., nearly the whole of which is consumed in the country. The foreign tobacco used is from the United States, Holland, and Russia. The greatest part comes from the United States, and is employed in the local manufactories; a very little, however, is re-exported to Sweden and Finland. All the native tobacco is employed for the making of the common tobacco which is consumed in the country.

The duty on importation of foreign tobacco is as follows: on leaf tobacco and stems, unmanufactured, 42½ cents per 100 lbs.

There were imported into Denmark of tobacco in casks, in 1831, 950 casks; in 1832, 900 casks; in 1833, 688 casks; in 1834, 750 casks; in 1835, 628 casks; in 1836, 450 casks; and in 1837, 529 casks. And in bales, in 1831, 550 bales; in 1832, 550 bales; in 1833, 671 bales; in 1834, 200 bales; in 1835, 1,400 bales; in 1836, 1,721 bales; and in 1837, 1,655 bales.

The manufacture of tobacco is free in Denmark, as well as the sale. It can be imported by any one, but subject to a duty on entry. The circulation in the country is free. The cultivation is entirely free, but it is very little. The manufacture is perfectly free, it being only subjected to the same conditions and restrictions as are imposed on industry in general.

Average of three years' (1835 to 1838) exportations to Denmark from the United States, 89 hogsheads, 106,800 pounds; but the total importations of American tobacco into Denmark, from various countries, on an average of three years, (1835 to 1838,) was 536 hogsheads and 1,592 bales.

SWEDEN.

Tobacco is cultivated in the neighborhood of Nozkoeptug. It is impossible to correctly estimate the quantity. The peasants cultivate it in their gardens in small quantities, and consume it, without rendering an account to any one of the cultivation of their lands.

There are 80 manufactories, say 45 for making smoking tobacco and snuff, and 35 for snuff alone. They are situated in Calmar, Carlskrona, Carlshauen, Carlstad, Christianstad, Cimbritshauen, Gefle, Gothenburg, Hudiskmal, Gonkoping, Kongsbacka, Lidkoping, Malmo, Norkoping, Solvieborg, Stockholm, Ulricelbaum, Upsala, Worborg, Wisby, Veteras, Ystad, Amal, and in some small towns in the interior. They employ about 700 persons, and produce annually, on an average, about 1,565,000 lbs. of smoking tobacco, and 143,000 lbs. of snuff.

The average annual importations may be estimated at 2,155,000 lbs. leaf tobacco, 600,000 lbs. stems, and of tobacco in rolls, carrots, cut, and canister, 26,900 lbs., and of cigars 180,000. The imported tobacco is usually destined for the consumption or manufacture of this country, and very rarely any is exported. Of these importations, at least 1,125,000 lbs. are of American tobacco. About 160,000 lbs. of snuff, manufactured in the country, of native and foreign mixed, are annually exported in Finland.

The manufacture is free to any one, but a prior permission must be obtained from the college of commerce and manufactures, which is always granted on application. The sale is free. It can be imported by any one, but subject to a duty on entry. It is also subject to a duty on exportation. The circulation in the country is free.

NORWAY.

There is no tobacco cultivated in Norway, the climate being too cold. There are 61 manufactories in the country, viz: 14 at Christiana, 3 at Frederickshall, 7 at Moss, 10 at Drammen, 5 at Lauroig, 3 at Drauback, Brevig, and Porsgrund, 4 at Skien, 2 at Osterrusaer and Mandoe, 3 at Christiansand, 2 at Fersund, 2 at Stavanger, 4 at Bergen, and 2 at Drontheim, which employ from 500 to 600 persons; one-half children, and one-fourth men, and one-fourth women. The average quantity they annually manufacture is from 1,125,000 lbs. to 1,680,000 lbs. This quantity may be thus divided: eighteen-twentieths for chewing, one-twentieth for smoking, and one-twentieth for snuff. The whole quantity is consumed in the country, the imported tobacco being destined solely for the consumption of the country.

In 1833, the importation into Norway was about 1,955,000 lbs., of which 406,000 lbs. were for the city of Christiana, 591,500 lbs. for Bergen, and 270,200 lbs. for Drontheim; consequently, two-thirds of the whole importations were for those three cities. It is to be remarked that Bergen and Drontheim have between them both but six manufac-

ories. This circumstance is accounted for by the fact that nearly all the inhabitants of the north of Norway, having a long extent of sea coast, chew Virginia tobacco in the leaf, without its having undergone any previous preparation.

The American tobacco is purchased from the entrepôts of London, Bremen, and Hamburg. They may be estimated as follows: from 553,000 lbs. to 810,000 lbs. of Virginia; the same quantity of Kentucky; and from 18,000 lbs. to 27,000 lbs. of Maryland.

The duty of importation on leaf tobacco is \$3 29 per 100 lbs.

The manufacture is free, as also the sale of tobacco. Any one can import and export it on payment of the duties. The circulation in the country is under no restrictions. Its manufacture is not subject to either restrictions or taxes, other than those which affect commerce and industry in general. A license can be obtained gratis.

Every merchant who imports tobacco into the ports of Norway has a right to a credit, either for the amount of the duty on entry, if the importation is definitive, or for that of transit, if there is a re-exportation; he can have in his own possession a certain quantity of leaf tobacco without paying the duty on entry until he has sold it, or manufactured or exported it. In case of exportation, he is only subject to a transit duty. He can also retain with him 1,200 lbs. of snuff and cigars. This privilege is called *credit of entrepot*, but it is not granted for large quantities. These small particular entrepôts, which each merchant has himself, (for, as there are no public magazines, each merchant has to have his own,) are inspected every three months, and each merchant at that time is obliged to pay the duty on the quantity he has disposed of.

There is, in fact, no commerce of exportation of tobacco. Sometimes it is re-exported, when its quality is so bad that it has to be sent back to the furnishers; but, as tobacco is not cultivated in Norway, the manufacturers and merchants only purchase in foreign entrepôts that which is necessary for the consumption of the country; and as they get it from second hands in London, Bremen, and Hamburg, they cannot find a profit by re-exporting it.

HOLLAND.

Tobacco is cultivated in the province of Gueldres, in the neighbourhood of Amersfort, Nykerk, Wondenberg, Arnhen, Stey, Wageningen, Amerongen, Elste, Rhunen, Bethuwe, and Maaswaal. The annual average crop may be estimated at 5,760,000 pounds. It is divided into the following qualities: First and second qualities, triage; aargood, or fourth quality; zandgoed, or fifth quality.

Those called aargood and zandgoed are the lower leaves, or rather the leaves gathered first in July and August, and which are much liked in Belgium and in the German provinces. Generally speaking, nearly the whole of the native crop of leaf tobacco is exported. The upper leaves of the Amersfort and of Nykerk are in great demand for the régies of France, Italy, and some other countries. It is customary in those two cities, to make a deduction of six per cent. on the weight. In the other cities sales are made without any deduction on the price or weight.

About one-eighth only of the whole crop is consumed in the country of the common quality of leaf tobacco. France formerly took large quantities of the best first and second qualities, but since several years the exportations to that country are nearly nothing. The Sardinian régie purchases annually from 900,000 to 1,350,000 pounds of the native leaf tobacco of the first and second qualities. The rest of Italy takes every year about 225,000 pounds. There are sent into Germany but small quantities of leaf, but that which is sent is always of the first and second qualities.

The yellow aargood is employed for covering cigars. It is very dear. It is shipped to Bremen, Hamburg, the Rhine provinces, England, and to Russia. That which is sent to Russia is but little, but of a selected quality, and costs from \$12 14 to \$17 per 100 pounds.

The *farm* of Portugal purchases annually at Amsterdam from 450,000 to 675,000 pounds of zandgoed. A considerable quantity of the zandgoed and other inferior qualities are sent to Norway, Sweden, and Denmark.

There are in Holland twenty-four principal manufactories, say twelve at Rotterdam,

and twelve at Amsterdam; but, beside these of the first class, there exists in the country an infinite number of small manufacturers, who at the same time are retailers. The above mentioned twenty-four manufactories employ about 1,000 persons, and they manufacture, on an average, from 4,500,000 pounds to 6,750,000 pounds annually, principally for smoking and cigars, and also some snuff, which is of a very good quality.

There are consumed annually in Holland, of foreign tobacco, 4,544,000 pounds, native 960,000 pounds, total 5,504,000 pounds, equal to about 2½ pounds for each person. The average of fifteen years' importations, from 1820 to 1834, was 30,283,500 pounds; of which 26,411,900 pounds came from the United States, say Virginia 6,231,600 pounds, Maryland 16,951,000 pounds, Kentucky 2,594,900 pounds, and of Virginia and Maryland stems 634,400 pounds. Of which American tobacco there were consumed in the country, 2,937,100 pounds, as follows: of Virginia and Kentucky 1,323,980 pounds, Maryland 1,465,660 pounds, and of stems 147,560 pounds. The rest was re-exported to Germany, Belgium, France, Sweden, Italy, Prussia, and Russia.

Holland exports to Belgium, manufactured tobacco from the American leaf, for the supply of the smuggling trade, which is carried on to a great extent from Belgium into France in tobacco.

Of native tobacco, there is annually exported about 4,837,500 pounds, of which 3,037,500 pounds is leaf tobacco, and 1,800,000 pounds of manufactured. The country consumes about 959,000 pounds of native tobacco.

The duties on importation are as follows: Leaf tobacco of Virginia, &c., except Maryland, 13½ cents per 100 pounds; leaf tobacco of Maryland, 14 1-11 cents per 100 pounds.

The cultivation of tobacco is free in Holland. The manufacture can be carried on by any one, but subject to a patent tax, as all other industry. The manufacture of snuff is in some sort protected by the Government, by means of a drawback granted to the manufacturer in the duty on salt, used by them in the making of snuff. This patent tax is more or less high, according to the class to which the manufacturer belongs; and the class itself is determined according to the presumed quantity sold, and the number of workmen employed.

Tobacco can be imported by any one, and sold by any one. The circulation in the interior is free; on exportation it is subject to a duty.

On its cultivation there are no restrictions, and no formalities toward the Government are necessary.

Luxembourg.—It is only within a few years that they have commenced the cultivation of tobacco in this province. The little which is raised is consumed in the country. Five years ago there were but five planters and they raised about 2,240 pounds, which was worth about \$6 66 per 100 pounds. There are two manufactories at Echternach, employing ten persons, who manufacture the native crop into smoking tobacco principally, a little cut, but no snuff. The consumption of the province may be estimated at about 45,000 pounds.

BELGIUM.

Tobacco is cultivated in the following places: Western Flanders, in the districts of Bruges, Courtray, Ypres, and Furnes, which annually produce, on an average, 710,000 pounds, which is usually worth per 100 pounds, say, first quality, \$6 25, second quality, \$5, and third quality, \$3 33½. There are 158 manufactories, say 28 in the district of Bruges, 88 in Courtray, 17 in Ypres, and 25 in that of Furnes.

There are in the district of Bruges only about 20 important plantations, but beside those there are but few farmers in the country who do not cultivate sufficient tobacco for their own consumption. It is calculated that about one-twentieth of the crop of this district is exported to foreign countries. It is sometimes purchased by the French régime, or introduced into that country by smuggling.

The principal manufactories are employed in making snuff.

The annual consumption of this district is about 600,750 pounds.

Brabant.—Tobacco is cultivated in the cantons of Lennick, St. Martin, Hall Nevelles, Jodoigne, Perwez, and Wavren.

The cultivation of tobacco in the province of Brabant is almost exclusively destined for the consumption of the cultivator. But the district of Grammont, which produces, annually about 1,350,000 pounds, usually exports its crops to England, Germany, and France. The price of the first quality is from \$5 90 to \$6 66; second quality, \$4 16 to \$5 33; third quality, \$2 85 to \$3 38, per 100 pounds.

The manufacturers of this province usually export that which they manufacture, but it is generally composed of foreign and native tobacco mixed. This commerce is almost entirely carried on with France by smuggling.

The usual price of native leaf tobacco is, for Lennick and St. Martin, \$6 70 to \$7 18; Hall and Nevelles, \$6; Jodoigne, \$7 18; Perwex, \$7 90; and Waveren, \$5 to \$7 90, per 100 pounds.

There are 100 manufactories, which are situated at Brussels, Wilvorde, Waveren, Nivells, Jodoigne, Tirlemont, Dust, Lovain, Aerschot, Hall, Rebecq, and in some of the villages. They generally manufacture smoking tobacco.

In Western Flanders, at Menin, there are six manufactories, producing about 562,500 pounds in snuff, and a small quantity of smoking tobacco. They employ about 100 persons. Beside the above, there are in the district of Courtray 78 manufactories, employing many persons, and producing a large quantity of snuff and a little smoking tobacco. The exportation of these manufactured tobaccos is entirely to France by smuggling. It is estimated at 135,000 pounds.

The tobacco manufactured in the district of Bruges is not exported, except that from the communes of Wervick, Communes, Wesnetory, Messines, Neukirche, Welverghem, and Ghelne, where they cultivate it for sale. The other communes of the district only cultivate it for local consumption. The first named export annually, and only to France, about half of their crop, say about 1,237,500 pounds of all kinds.

The district of Furnes exports also only to France its manufactured tobacco, which may be estimated at 562,500 pounds annually.

In fact, it has been officially proven by the Governor of Western Flanders, that in 1833 there were smuggled into France by the Frontiers of that province alone 146,000 loads, estimated at about \$440,000; which confirms the correctness of what is considered by the French Government to be the quantity smuggled into France, say 6,750,000 pounds, from Belgium.

Eastern Flanders.—The tobacco raised in this province is generally consumed in the country, except that from Ninave, which exports 13,500 pounds to France. The exportation, however, from this province is nearly nothing, and the crop is not sufficient for the consumption, which is very great.

There are 8,995 planters, who produce about 235,700 lbs. There are 61 large manufactories, which produce annually, on an average, 94,300 lbs. of smoking tobacco, and 377,280 lbs. of snuff, composed of one-third native and two-thirds foreign tobacco. They are situated, 7 at Eclos; 10 at Lokerin; 6 at Deynse; 13 at Alost; 3 at Renaix; 6 at Audenarde; 11 at St. Nicolas; and 5 at Grammont: they employ about 120 persons.

Limbourg.—In this province, properly speaking, there are no plantations of tobacco: there are only about twenty cultivators, who hardly raise sufficient for their immediate neighborhoods. The total produce may be estimated at 41,000 lbs., which is worth, for the first quality, \$1 16, and for the second \$2 per 100 lbs.

There are three manufactories: 1 at Tongres, 1 at Eysden, and 1 at Peer, which employ about fifteen persons, and produce about 112,000 lbs. annually, mostly of smoking tobacco; the whole is consumed in the country.

Hainaut.—Tobacco is cultivated in the cantons of Mons, Ronix, Boussu, Lens, Ath, Zuyencamps, Chievres, and in the communes of St. Denis, Oburg, and Bernissart.

In Hainaut the cultivation is less insignificant than in Limbourg—some is even exported, mostly smuggled into France. In the districts of Charleroi and Tournay, the cultivation is only carried on for interior consumption, and there are very few manufactories, which hardly furnish enough for the wants of their neighborhoods. One-half of the crop of the district of Mons is consumed there, and the other half is smuggled into the department of the North, in France.

From 1831 to 1833, the average importations into Belgium of foreign tobacco, raw

and manufactured, for those three years, was 14,654,000 lbs.; of which of Virginia and other States, not including Maryland, 8,759 lbs., and of Maryland 1,297,000 lbs.

The annual average consumption for those three years was 13,587,000 lbs.; of which 8,464,700 lbs. was of Virginia, etc., and 1,201,000 lbs. of Maryland.

The greatest proportion of the exportations were to Germany, France, and Holland, as also about 321,356 lbs. of native tobacco.

The foregoing shows the legal exportations for an average of three years; but this average quantity falls far short of the reality—the exportations by smuggling alone into France are much greater even of native alone.

In Belgium the expenses attending the manufacturing of all kinds of tobacco, whether cut or in carrots, including the paper and packing, may be calculated at 12 per cent.

In 1832, there were imported into Antwerp 9,587,300 lbs.; in 1833, 9,601,400 lbs.; and in 1834, 7,457,500 lbs. gross weight. Almost all the importations are made through this port, and the greatest proportion arrived direct and in full cargoes from the United States: a small quantity only came from Hamburg, London and Havre.

There is also a large quantity of Amersford tobacco (a Dutch tobacco) imported into Belgium.

The greatest part of all these tobaccos, after having been manufactured in Belgium, are smuggled into France over the frontiers.

The duties on importation are as follows: On leaf tobacco of Virginia and the other States, except Maryland, 23½ cents per 100 lbs.; and on Maryland leaf tobacco, 26 1-5 cents per 100 lbs.; and on stems, 26 cents per 100 lbs.

The cultivation of tobacco is free. It is even encouraged by the Government, who distributes seeds, etc., to the cultivator.

The manufacture of tobacco is free to any one on payment of a duty of patent established by the law of May 21, 1819, and which is regulated according to the number of workmen employed, and the importance or locality of the town in which the industry is exercised.

The sale is free to any one, being only subject to a patent tax.

Tobacco can be imported by any one, but subject to a duty of entry, and a duty on re-exportation.

The circulation in the interior of the country is free, it not being subjected to any particular formalities or restrictions, etc.

The duty on entry on Brazil tobacco is but 16 2-3 cents per 100 lbs.

WALACHIA.

Tobacco is cultivated in the districts of Vlasca and Telozman; about 1,350,000 lbs. are annually produced. The leaf of this tobacco is large, dark colored, and very fat. The tobacco of Walachia is but little known; it is manufactured into snuff for the consumption of the inferior classes in that country and in Turkey.

Some years since the abundance and the low price of this tobacco and that of Moldavia were made known to the French administration by the consul-general of France at Bucharest as an article which might be usefully employed for the supply of the régime. The consul-general thought that the tobacco of Moldavia, bought at a low price, would afford satisfactory results: he stated to the French administration that at the period of the French revolution, when the *farm* at Paris, deprived of its communications beyond sea, despaired of supplying itself with the tobacco of Virginia, and, after having tried all the qualities of European leaf tobacco, finished by according the preference to that of the Ukraine, which approached the nearest to Virginia; and as the tobacco of the Ukraine had been transplanted from Moldavia, and this being of a more ancient cultivation, it is probable, says the French consul, that it is of a superior quality to that of the Ukraine. The French minister of commerce recommended this opinion to the attention of the minister of finances by sending him a copy in 1835. If this admission of Walachian and Moldavian tobacco should be found practicable, says the minister of commerce, it would greatly contribute to the establishment of direct relations between Marseilles, and Galatz, and Ibrailow, which, he says, would

be a very desirable result, as it would put a stop to inconveniences of every kind which the present importations of French merchandise into the principalities of the Danube, by the way of Leipsic, are subject to; the merchants of Bucharest being in the habit of coming to the fair of that city for the purpose of making their purchases of French merchandise.

SPAIN.

There are manufactories of tobacco in the following cities: 1 at Madrid; 1 at Seville; 1 at La Corogne; 1 at Alicante; 1 at Cadiz; 1 at Malaga; 1 at Valencia; and 1 at Barcelona.

During the time that Cadiz remained a free port (that is from 1829 to the end of 1832) the smuggling of tobacco from that city to the interior of Spain was immense, and occasioned considerable loss to the régime. It is that which explains how the net revenue from tobacco, which, in 1805, had been as high as \$8,400,000, had diminished from the first years of the freedom of the port to \$4,800,000, and at a later period even much lower—so much so, that a company of bankers, wishing to take the farm, offered only a net produce of about \$1,200,000 annually.

The quantity annually manufactured may be estimated at about 5,850,000 lbs. The manufactories use Virginia, Kentucky, Cuba, and Brazil. The proportion of the mixtures are as follows: for certain qualities, one-third Virginia, one-third Kentucky, and one-third Cuba tobacco; for corded tobacco and cigarettas they use the pure Brazil.

The smoking tobacco, of which the consumption is the greatest in Spain, may be estimated at \$1 12 per lb.

The total consumption of the country may be estimated at 6,525,000 lbs. of all kinds of tobacco which is brought in legally; but there is no doubt that the consumption is nearly double that quantity, the difference being smuggled into the kingdom principally from Gibraltar.

The annual average yearly importations through the custom-house may be estimated at 6,525,000 lbs; of which 675,000 lbs. Brazil; 585,000 lbs. United States and Cuba, of leaf tobacco; and from St. Jago de Cuba and Havana, a great quantity of cigars.

The gross revenue from that article is great, but the expenses are enormous; for, to the expenses of the régime for manufacturing, etc., which are very high, are to be added the necessary expenses of maintaining an immense number of custom-house officers, employed in endeavoring to prevent smuggling.

The net product of the revenue has been estimated at \$4 200,000, being about one-half the gross amount; but this estimate, little as it is in proportion to the gross revenue, seems even too much for these last few years.

The United States export, on an average, annually, direct to Spanish Atlantic ports, 2,530,000 lbs., and to Gibraltar 5,800,000 lbs.; the greatest part of which is smuggled into Spain.

The cultivation of tobacco is not permitted in Spain, except in the four provinces of Biscay, Alava, Guipascoa, and Navarre, in which provinces it is entirely free.

The manufacture is interdicted to individuals, except in the four above-mentioned provinces. In the rest of Spain it is manufactured for the account of the government. The manufactured tobacco is partitioned in the factories *estancos* or *estanquillos*, or places of debit held by the special preposés; but, in the four above-mentioned provinces, it is entirely free, they having, in this respect, as in many others, their own privileges.

The sale of tobacco is interdicted to individuals, except in the four above-mentioned provinces. The sale in the rest of Spain is for account of the government in the *factorías estancos*, or places of retail held by the agents, whose benefit is regulated by a salary fixed at about forty cents per day, independent of the hire of the office and lighting, which is paid separately; but the monopoly of the State has never extended to the four provinces above-mentioned. In the other provinces all the tobacco which is sold, and not coming from the authorised stores or shops, is seized, and the transgressor is subjected to a fine.

The importation is interdicted to individuals, except in the four afore-mentioned provinces. In the rest of the kingdom, the importation, like the manufacture and the sale of tobacco, is exclusively made for the account of the government. An immense number of custom-house officers are employed to prevent smuggling, which is, however, very active, and is carried on in many of the provinces even with the assistance of the agents employed to prevent it.

The exportation is interdicted to individuals, except in the four provinces aforementioned: it can only be made for the government.

The circulation in the interior is interdicted to individuals, except in the four provinces.

The manner of purchasing is this: the *régie* makes contracts with individuals or companies for its supplies; but those contracts do not always appear to be perfectly obligatory on either side, for, in 1834, the contractor of that year, not having been able or not being willing to fulfil his engagements, the *régie* was obliged to supply itself by extraordinary purchases in England, in Holland, and in America.

PORTUGAL.

By a decree of the 25th April, 1835, the Portuguese Government is authorized, if it thinks proper, after having consulted and agreed with the *farm*, to permit the cultivation in all the Azore islands, as well as the free manufacture and exportation of the produce and crops in the islands, of tobacco.

The *general farm* was granted for all Portugal the 30th September, 1833, for twelve years.

There are three manufactories, viz: two at Lisbon and one at Oporto; those at Lisbon employ from 1,300 to 1,400 persons, and that at Oporto 200 persons; they produce annually from 2,505,000 lbs. to 2,920,000 lbs., and use Brazil, Virginia, Kentucky, Maryland, Havana, and Dutch tobacco.

The *farm* purchases annually at Amsterdam from 450,000 to 675,000 lbs. of Dutch tobacco, called *zandgoed*.

The annual importations through the custom-house may be estimated as follows: Brazil, in rolls, 1,700,000 to 1,938,700 lbs., and of the United States and Havana and Dutch leaf tobacco, 850,000 to 980,600 lbs.

No one, not even the *farm*, can introduce into Portugal manufactured tobacco or cigars. The *farm* has, however, the right to obtain its supplies whence it pleases, and beside the exclusive right to furnish for the consumption of the interior of the kingdom, it has also that of supplying the adjacent islands and Macao.

The smuggling into Portugal of foreign tobacco is very great.

Before the separation of Portugal from the Brazils, the tobacco of that country was the only tobacco admitted; even now it is the quality most generally employed.

The duty on entry on leaf tobacco is for Brazil, per one hundred pounds, \$6 27; and for other tobacco, per one hundred pounds, \$8 36. The duty is only levied on the tobacco which the *farm* imports, as it has alone the right of so doing, and of selling the imported tobacco. The collecting duty is done by the grand custom-house, which unites to its other attributions that of the ancient custom-house for tobacco.

The nett revenue derived from tobacco is as follows:

Amount of the lease to the farm, per year,	- - - - -	\$1,400,000
Amount of the import duty,	- - - - -	195,416
		1,595,416

But the farm has also to pay the Government for pensions to the former ancient officers of the tobacco administration \$24,678 annually.

As the cultivation of tobacco is prohibited in Portugal, every infraction of the law against cultivation carries with it confiscation of the property of the person, and even transportation.

The manufacture is interdicted to individuals, but can be authorized in the Azores. The manufacture has, since many centuries, been put to *farm*.

The sale of tobacco is interdicted to individuals, except in the Azores, where it can be authorized. In all other parts of the kingdom, the sale remains an exclusive privilege of the farm. The entrepôts are established by the farm in all the chief places of each district, under the direction of administrators, who furnish a guarantee, and have a commission of 4 per cent on the amount of the sale. These administrators sell, under their guarantee, to retailers established in the smallest villages, and who likewise, have a commission of four per cent. They are all inspected by the agents of the farm.

A great number of custom-house officers are always on the watch, to see that the importations enter into the magazines. The general farm is equally watched over by special officers, to prevent fraudulent importations; notwithstanding which, smuggling is carried on to a very great extent. A certain number of *pataches* and sloops, navigated by agents of the farm, attend to the police of the ports.

On the arrival of a vessel, the master must deposit the tobacco he has on board for the use of the crew or for commerce, and, at the moment of his departure, the custom-house returns it to him; and, in all cases, two guards, at about seventy cents per day, are put on board on the arrival of the vessel, and remain there until her departure.

Beside the price paid for the farm, the *fermiers-generaux* pay the custom-house duties on the entry of their supplies. The *great* custom-house only delivers their tobacco to them after the duties have been paid by the farm.

The circulation is interdicted, except under the sanction of the administration of the farm.

The exportation is subjected (except from the Azores) to a passport, delivered by the general farm.

NAPLES.

Tobacco is cultivated on the lands of Otranto, in some of the communes of Basilicata, and in some other places. They produce as follows:

Those of Otranto,	- - -	750,000 lbs.—worth \$3 70 per 100 lbs.
The others,	- - -	375,000 lbs.—worth \$6 17 per 100 lbs.
		1,125,000 lbs.

Special permissions are granted to some communes at Basilicata for the especial cultivation of superior qualities of tobacco, called *Erba Santa*.

In case the privileged provinces do not engage to deliver sufficient quantities, the *régie* has the right to make plantations in the other provinces.

The *general* farm also purchases about 450,000 lbs. of tobacco from the Roman principality of Benevento, which is surrounded by the kingdom of Naples. The farm is even engaged, by special contract between the Roman and Neapolitan Governments, to purchase that tobacco, in order to prevent its being smuggled into the kingdom.

There are two manufactories—one at Naples, and one at Lecce. The one at Naples employs about 1,100 persons, and produces 1,458,000 lbs. to 1,507,000 of smoking tobacco, besides snuff. That at Lecce employs about 225 persons, and produces 162,000 lbs. to 18,000 lbs. of snuff, beside smoking tobacco. *Rapés*, cigars, and *Erba Santa*, are manufactured at Naples. At Lecce snuff is principally manufactured, and which is known under its name.

The proportion of native tobacco used in the manufactures is about five-sixths.

The foreign tobacco used is from the United States. It is, however, to be observed that the greatest proportion of the tobacco furnished for consumption is either unmixed native or American equally unmixed.

The importations, annually, through the custom house, may be estimated as follows:—

American leaf tobacco,	375,500 lbs.
Roman States leaf tobacco,	441,000
	816,500 lbs.

Of which 698,900 lbs. are consumed in the country, and the remainder exported.

The snuff of Erba Santa and that of Lecce being a very fine powder and very strong, the lower class of people find it more economical to use it, in preference to the rapé.

The general farm furnishes annually for consumption about 1,125,000 lbs. of smoking tobacco and cigars, and about 562,500 lbs. of rapé snuff and in powder; but, as the smuggling is immense, and very active, the above-mentioned quantities are far short of the total consumption, which may be safely estimated at 2,225,000 lbs. The smuggled tobacco comes, principally, from the duchy of Benevento, Sicily and Malta. It is from Malta that the cigars, smoked by the upper classes, are smuggled. The Neapolitan cigars are of such a bad quality, that none but the lower classes of the people use them. The cultivators also cheat the farm.

Generally speaking, the tobacco furnished by the farm is of a very bad quality, although, within the last few years, the manufacture has improved.

In August, 1835, the farm established a magazine for retailing, in which were to be sold foreign manufactured tobaccos only, and of superior qualities, which it was authorized to import to the amount of 28,860 lbs. The net benefit of the sales of these tobaccos was to be divided between the Government and the farm; the first to have thirty-five per cent, and the farm sixty-five per cent of the net profit.

Of 441,000 lbs. leaf tobacco which the farm of Naples takes each year from the principality of Benevento, it employs 301,000 lbs. and exports the remainder.

The last farm guaranteed to the public treasury \$809,600, and furnishes a guaranty of \$6,380 in Neapolitan five per cent stocks. Since then it has been farmed out to a Roman Banker (in 1839) for 1,400,000 ducats; which, 80 $\frac{1}{2}$ cents per ducat, is equal to \$1,213,333.

The cultivation of tobacco in the kingdom of Naples is not permitted, except under the following conditions: The cultivator has to indicate the number of plants he wishes to cultivate, the land which he intends to plant, the guarantees he can offer to the payment of the fine, in case of contravention or deficit, not justified in the quantity which he had engaged to deliver. Notices, indicating the quantities the farm will want, are published by the general farm. The authorized planter is inscribed upon a register, kept by the syndic of the sellers charged with the overseeing; and a certificate, detached from the same register, is handed to him, which he has to show to the agents of the farm when on their circuit, to prove his right of cultivation. Beside the above, there is verification of the plantations by the agents of the farm, and even of the weight at the cultivator's immediately after drying, examination, and assorting of the tobacco, on its arrival in the manufactories of the farm, by three persons, two of whom are chosen by the dictator general of the farm, and the other by the cultivator, and destruction of the refuse leaves immediately, during the examination.

The manufactured tobacco made by the farm is put into packets, under the surveillance of the agents of the general direction of the indirect taxes, and sent by the general farm to the neighboring entrepôts, which are secured by three keys; one of which is in the hands of an agent of the farm, and the two others in those of the syndic of the town and of the receiver of the indirect taxes.

The sale of tobacco in the kingdom is interdicted to individuals. It is from the magazines of the entrepot, established in each district, that the retailers obtain their tobacco. They are under the simultaneous surveillance of the agents of the general farm, and of those of the general direction of the indirect taxes.

The importation is not permitted to individuals, it being the exclusive privilege of the farm; but it cannot prevent very great smuggling from being carried on from

the dutchy of Bonevento, Sicily, and Malta. The farm is not subject to any duty of entry on the necessary importations for its manufactures.

The farm is permitted to export native tobacco in leaves, or manufactured, free of duty.

TUSCANY.

In Florence, there is a manufactory, which employs about three hundred and seventy persons. They use American Seghedino, cinq églises of Hungary, and the yellow leaf tobacco called generege, and Salonique. The workmen employed in making cigars are paid so much per hundred cigars, and there is about two hundred and eighty so employed. Some of the workmen and children are at fixed salaries.

The consumption of manufactured tobacco may be estimated as follows:

Cut, for pipe smoking,	-	-	-	-	27,000 lbs.
Cigars,	-	-	-	-	373,916 lbs.
Snuff,	-	-	-	-	504,350 lbs.
					905,266 lbs.

The lease to the farm is usually for six years. The actual lease dates from 1837. In 1814, the price paid by the farm to the Government was about \$119,952 per annum: in 1816 it was raised up to about \$127,680, with a lease of twelve years; in 1826 it was raised up to \$269,220; and in 1831 it was again augmented, and raised to about \$273,880 per annum.

The cultivation is entirely interdicted. The manufacture is interdicted to individuals, it being held in farm. The sale is also interdicted to individuals. The farm has the exclusive privilege of sale; it furnishes the shops of the patented retailers. The retailers have no other benefit than that which results from the difference in prices to which the farm is held to deliver tobacco from its magazines, and those at which the retailers are authorized to sell to the consumers.

The importation is interdicted to individual enterprise, being the exclusive privilege of the farm.

PARMA.

There is but one manufactory, which is at the village of San Lazaro, near Parma. It employs about 30 workmen, besides a large number of women. The workmen are almost all lodged in the manufactory. The women are exclusively occupied in manufacturing cigars. In 1834 about 306,600 lbs. were made into snuff, cigars, and smoking tobacco.

The mixtures are as follows:

For snuff and smoking tobacco, 2d class, the Seghedino and cinq églises Hungarian Tobacco not fermented, blanes, of Levant tobacco, say Carada, Damma Sultanino, Guardino, &c.

Snuff, fermented tobacco, 1st class, of Virginia, Baza, &c.

The common tobaccoes of the 3d and 4th classes are made from the refuse of all the above-mentioned leaf tobacco.

The annual average consumption may be estimated, in smoking tobacco

and cigars	-	-	-	-	-	118,125 lbs.
Snuff	-	-	-	-	-	194,800 lbs.
						312,925 lbs.

Only leaf tobacco is imported from foreign countries. In 1834 the Government obtained a gross amount of revenue of \$106,400 from tobacco.

The cultivation is entirely interdicted; and its contravention is punished by a fine of about \$40, beside confiscation of the tobacco under cultivation. The manufacture is interdicted to individuals, it being a monopoly of the state.

The sale is not permitted to be made by individuals, it being for the exclusive account of the Government. Several magazines established in the dutchy are supplied from the manufactory. The storekeepers have a fixed salary. To each magazine there is a certain number of retailers, who are supplied from it, and pay cash at the price of the tariff. The benefit to the retailer results even from the tariff, which determines the price of sale from the magazine to the retailers, and also the retail price to the consumers. The retailers are named by the administration of the indirect contributions, and are furnished with a permission. The illegal sale is punished with a fine of about \$20, and the tobacco is confiscated.

Importations can only be made by the state. The illegal manufacturing is punished with a fine of about \$100, beside the confiscation of the tobacco and of the utensils used in its manufacture.

ENGLAND.

No tobacco is permitted to be cultivated in either of the three kingdoms.

In 1833 there were 741 tobacco manufactories, viz: 295 in England, 146 in Scotland, and 300 in Ireland, employing 20,000 persons; and they produced an annual average of smoking and chewing tobacco 19,382,800 lbs.; of cigars, 255,000 lbs.; snuff, 3,928,000 lbs.; total, 23,565,800 lbs.

The retailers amounted to 156,850 in the three kingdoms, viz: 128,100 in England, 43,778 in Scotland, and 12,791 in Ireland.

The manufactories are distributed all over the country. According to information from an English broker, a few years ago there were annually manufactured in cigars 203,600 lbs.; in smoking and chewing tobacco, 17,123,400 lbs.; and 3,567,375 lbs. snuff. It is to be remarked, however, that all the above statements respecting the quantity manufactured are but approximative; but they are not far from the truth, and they will at least serve to afford an idea of the proportions of the different articles manufactured. But according to official information, the importations of leaf tobacco, for the consumption of the interior, on an average of fourteen years, was 18,992,000 lbs., and the weight being increased by manufacturing to about 25 per cent., one can therefore safely estimate the quantity manufactured, and also the consumption, at 23,743,000 lbs.; for the exportation of the tobacco manufactured in the country is nearly nothing, and only about 86,500 lbs. of foreign manufactured tobacco are consumed in the country.

In 1835 the prices of tobacco manufactured in England were as follows: cut or rolled tobacco, for the pipe, for smoking, 79 cents to 90 cents per lb.; snuff, 79 cents to \$1 24 per lb.; cigars, English manufacture, \$1 34 to \$4 06 per lb.; cigars, foreign manufacture, \$3 61 to \$6 32 per lb.

The average quantity imported for the two years of 1834 and 1835, was, of leaf tobacco, 32,665,700 lbs., of snuff, 465 lbs.; of which 32,012,000 lbs. leaf tobacco, 425,012 lbs. of manufactured, &c., and 11 lbs. snuff, came from the United States.

Of the above average importations of 1834 and 1835, there remained in the United Kingdom, for the consumption of the country, 22,000,000 lbs. of leaf tobacco, 146,407 lbs. of manufactured and cigars, and 177 lbs. of snuff.

The total quantity of importations varies extremely from year to year. In 1834, there were imported 40,237,800 lbs., and in the year 1835, 26,316,000 lbs.; making a difference of 13,921,800 lbs.; which difference was almost entirely in the importations from the United States, which, in 1834, were 39,180,000, and in 1835, only 25,639,500 lbs.

In 1836, there were imported 32,232,907 lbs. of leaf tobacco; in 1837, 27,144,107 lbs. In 1836, there were exported 12,319,405 lbs.; in 1837, 17,341,587 lbs. In 1836, there were retained, for home consumption, 22,150,785 lbs.; in 1837, 22,321,489 lbs. of leaf tobacco. The duty is 2s. 9d.=66 2-3 cents per lb. from British possessions in America, and from other parts, 3s. per lb.=72½ cents.

In 1836, there were imported, of manufactured tobacco and cigars, 168,668 lbs.; in 1837, 632,186 lbs. In 1836, there were exported 432,661 lbs.; in 1837, 302,869 lbs.; and retained for consumption, in 1836, 158,182 lbs.; in 1837, 144,395 lbs.: duty 9s. per lb.=£2 18½ per lb.

In 1836, there were imported, of snuff, 13,580 lbs.; in 1837, 4,153 lbs. Exported in 1836, 3,496 lbs.; in 1837, 3,472 lbs.; and retained for consumption, in 1836, 508 lbs.; in 1837, 351 lbs.: duty 6s. per lb.=£1 45 $\frac{1}{2}$ per lb.

Of British manufactured tobacco and cigars, there were exported, in 1836, 55,151 lbs.; in 1837, 63,682 lbs.; and of British snuff, in 1836, 13,554 lbs.; and, in 1837, 11,119 lbs.

The total amount of net revenue to the British Government from tobacco, not including the excise, was, in 1836, 3,397,103*l.* sterling; and in 1837, 3,417,663*l.* sterling—eleven-twelfths of which are derived from the tobaccos of the United States.

The average importations for fourteen years, say from 1820 to 1833, were as follows: Leaf tobacco, 32,665,786 lbs.; manufactured and cigars, 650,014 lbs.; snuff, 468 lbs.

And the annual average consumption and re-exportation for ten years, say from 1824 to 1833, were—

Leaf tobacco consumed	-	18,901,933	re-exported	13,448,511 lbs.
Manufactured and cigars consumed	-	85,412	re-exported	789,660 lbs.
Snuff consumed	-	371	re-exported	360 lbs.

Lbs.	19,770,716	14,238,551
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The exportation of manufactured tobaccos is about equal to the importation.

The taxes on manufacturing are, tax on license for the annual manufacturing of under 20,000 lbs., \$33 50; from 20,000 lbs. to 40,000 lbs., \$47; from 40,000 lbs. to 60,000 lbs., \$70 50; from 60,000 lbs. to 80,000 lbs., \$94; from 80,000 lbs. to 100,000 lbs., \$117 50; and above 100,000 lbs., a tax of \$111 annually; beside which, the license for retailing is \$1 15 per year.

The expenses of the customs and excise departments, for collecting these duties and taxes, not including the heavy expense attending the preventive service, were said to be, a few years ago, as follows: For the customs, 7 $\frac{1}{2}$ per cent, and for the excise, 5 $\frac{1}{2}$ per cent.

The net produce of the customs and excise was as follows:

Leaf tobacco (average of 13 years, from 1820 to 1832)	-	\$15,469,624
Manufactured and cigars (average of 10 years, from 1824 to 1833)	-	178,559
Snuff (1824 to 1833, 10 years)	-	512
Licenses to manufacturers (1833)	-	29,179
Licenses to retailers (1833)	-	199,198
		15,877,072

The amount produced by the licenses to the manufacturers and retailers may be estimated as follows: In the United Kingdom—

Manufacturers in England, \$16,440; Scotland, \$4,562; Ireland, \$9,878

Retailers do 169,081; do 16,038; do 13,189

The importations of American tobacco into England are not merely for the consumption of the country, but it is likewise for the re-exportation to every part of Europe, whose merchants and manufacturers seek, in the great entrepôts of England, the quantities necessary for the consumption of their countries.

The tobacco arriving in England is admitted to entrepot, where it can remain six years without other expenses than a storage duty.

The enormous duty of 3s. per pound obliges the manufacturer to supply himself with small quantities at a time, in consequence of which the entrepôts are always largely supplied, and speculators find the facility of a great choice.

At the time of its entry into the entrepôts, the tobacco is weighed, stripped of its staves, &c., by the officers of Government, and the owners are not permitted to assist at this operation. After the weighing the officers encharged with the direction of the operation establish the result by enregistering it, and to which full faith has to be given. It is upon that weight that the tobacco is always sold, whatever may have been the time it has remained in the entrepôts, without the purchaser being enabled to demand a verification of the weight; which, if it should by exception be granted to him, would occasion great expenses, to be borne entirely by himself.

Usage, however, has established conditions very favorable to the buyer, the seller having to allow him as follows: 38 lbs. for good weight per hhd. for loss of weight by drying, and to deliver him 101 lbs. for every 100 lbs. he pays for. The seller likewise allows 3s. 7d. per hhd. to compensate, in part, the expenses at the charge of the purchaser. The seller grants, also, 2 per cent. as bonification on the value of the tobacco, and a discount of two months, at the rate of 5 per cent per annum, when the sales, as is usually the case, are made for cash.

Beside the tobacco which is sold from the entrepôts, there are very considerable transactions in England, chiefly in the London market, under a particular form, known by the name of floating cargoes. These are cargoes shipped, generally at the commencement of the season, from the United States to Portsmouth, Plymouth, and especially to Cowes, but without a fixed destination of a positive port of unloading, which, at the choice of the purchaser, can be directed to any port not further north than Hamburg or Bremen, not further south than Gibraltar.

These cargoes can remain 14 days in the three ports above mentioned, without other declaration than that of their nature, (floating cargoes;) during these 14 days, or sooner, if the consignee has been previously informed of their shipment, he endeavours to dispose of them. Many of these cargoes are sold for Belgium and Holland, whence they are sent into the interior of Germany. The seller has to deliver these cargoes at the port designated by the purchaser, free of freight, insurance, and of all other expenses.

The following will show the number of registered tobacco manufactories and tobacco dealers on the 10th of July, 1835, in the United Kingdom:

In Ireland,	manufactories	- 291;	dealers	- 11,989
Scotland,	"	- 151;	"	- 13,039
England and Wales,	"	- 303;	"	- 148,950
London,	"	- 92;	"	- 10,152
		837		184,030

The cultivation of tobacco in England is interdicted—totally and absolutely interdicted.

Certain persons may become manufacturers of tobacco by subjecting themselves to certain regulations, duties of license, &c. Each manufacturer must prove the legal introduction into his manufactory of every portion of tobacco, by the exhibition of a permit of removal, delivered to the seller by the excise, and to the purchaser by the seller—assiduous surveillance of all the operation of the manufacture by an officer of the excise, and precautions taken to prevent fraud or connivance on the part of the agent or overseer of the excise.

There is an annual tax on licenses; these licenses are delivered by the excise administration, which likewise levies the tax. The offer to pay the license is not sufficient to become a manufacturer; it is necessary that the manufacturer residing in London should have a rent of £10 sterling per annum, or above that sum, that he be taxed, and pay the taxes to the parish. In every other part of England he must be taxed, and also pay the taxes of the church, and poor tax, if any exist. No manufactory can be established at a less distance than five miles from the coast, except in certain designated ports, and in marketable towns.

If tobacco is moved from one place to another without a license, it is confiscated, and the manufacturer is subjected to a fine of £200 sterling. The shopkeepers or retailers who sell smoking tobacco or snuff without a certificate, or neglect to make their entries on their registers, or resist an officer, &c., are subject to a fine of £50 sterling and the confiscation of the merchandise.

The manufacturer must give a manufacturing advice for the least operations in his commerce. When an operation is commenced, if it is not finished in the fixed time, the manufacturer can be subjected to a fine or confiscation of the merchandise, unless it has arisen from an inevitable accident.

The manufacturer cannot undertake at the same time more than three operations in the same time class of manufacture; and the time of these operations is rigorously fixed beforehand.

The manufactured article is afterward weighed in the presence of an officer of the excise, as soon as the operation is finished, of which these officers must be beforehand, under a penalty of £50 sterling to £100 sterling, according to the kind of tobacco in manufacture.

In case the manufacturer does not put onside the stems which he must separate from the leaves, he is punished with the same fine, and, besides, the merchandise is subject to confiscation. The manufactured article, and that in process of manufacture, and that not manufactured, must be ticketed, and preserved separately. The notice of manufacture is null, if the manufacturer does not commence within an hour after the arrival of the officer. No notice can be given except between 6 o'clock in the morning and 8 o'clock in the evening.

It is not permitted to manufacture any kind of cut tobacco in rolls or in carrets for exportation, with other substances than with leaves separated from their stems, under penalty of a fine of £200 sterling, and confiscation of the tobacco.

If the weight of the tobacco which is found at a manufacturer's exceeds the credit which is allowed to him, the excess is confiscated, and he is subject to a fine of £100 sterling. He incurs the same fine in case he makes a false or inexact declaration of the weight he has of tobacco.

A double fine is exacted in case he prevents the officer from proceeding to weigh the tobacco.

Adulterated tobacco is confiscated.

Persons who manufacture without authorization, and who imitate the excise paper, and those that counterfeit the models and the types of the licenses, &c., are considered as felons, and condemned to transportation. A fine of £500 sterling is incurred by the counterfeiting the demand for a license, or for the wrong usage or the fraudulent obtaining of these licenses.

The officer who delivers false licenses is condemned as a criminal, and subject, also, to a fine and imprisonment. Seized merchandise is confiscated, even if a license is produced, unless the owner can prove that the duties on same have been paid. There are many other formalities not less frivolous, many penal dispositions not less severe, which, together, form a complicated legislation difficult to fulfil and dangerous to evade. It consequently has been shown, by the most decisive evidence in the inquiry on tobacco in 1833, that these regulations are not rigorously enforced, and that they are relaxed by the officers of the excise themselves, from the fact of the severity and the continual watchfulness which the letter and spirit of these statutes require. The dispositions relative to the manufacture and sale of tobacco in Ireland are nearly the same as in England.

The sale of tobacco in England is optional, but subject to certain regulations, to a control, and to a license. The introduction of all tobacco at the retailers has to be proven by the permit of the excise, with which the wholesale merchant must provide himself before he sells, and which he must put into the hands of the retailer as a sale pass of circulation. Every 28 days the officers of the excise examine the shops of the retailers. These officers have the right, in case of suspicion, to go to the retailers at any hour of the day or night, and visit their premises in the most minute manner, in order to see if there is any fraud.

As for the magazines of the wholesale merchants, the under officers of the excise inspect them every day; they take back the permits which have been delivered to those merchants, and replace them with a credit, which they open to them, for the same quantity. They hand to the merchants, at the same time, a small book, so that the small sales in retail, not exceeding ten pounds, may be accompanied by a certificate from them. If it is a larger quantity, it cannot be sent off, except with a permit from the office of the excise of the district.

In case of illegal introduction of tobacco at the retailers, complete confiscation of the article, and a fine in proportion to the extent of the fraud.

The importation of tobacco is optional, but subject to regulations, and a duty on entry; the importation is prohibited, except in vessels of at least 120 tons, and in no other ports except those designated by law, of which there are 24, viz: London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hullport, Glasgow, Green-

ack, Leith, Newcastle, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, and Wexford.

In the three ports of Cowes, Portsmouth, and Plymouth, such vessels as are entirely loaded with tobacco can remain during 14 days to wait for orders, but on the condition of reporting their arrival to the collector of the customs.

Cigars must be packed in cases of 100 pounds weight at least; all other tobacco, in leaves or in powder, must be enclosed in cases, barrels, or hogsheads, of at least 100 pounds when coming from the East Indies, of 320 pounds when coming from the republic of Colombia, and of 450 pounds when coming from any other country. The infringement of these regulations carries with it the seizure of the merchandize and the confiscation of the vessel.

Every vessel, on its arrival, is visited by the custom-house officers, and no article, no part of the cargo, can be landed, except by the permit of the custom-house, and under the surveillance of the officer of the customs. The merchandize subject to an excise duty is put under the charge of the officers of that administration, either in the entrepôts or in the magazines of the proprietors, until the duties have been paid. In respect of tobacco, it can only be put into the entrepôts, or into stores known and approved by the excise; and it cannot be transported into the stores of individuals, except with a permit from the excise.

The most active surveillance is exercised on all the line of coasts by the administration of the customs, who are invested with the most extended powers.

The circulation is free, but subject to an excise pass to transport tobacco from the entrepôts of the custom-house, at the port of discharge, to the stores in the interior, and thence to the stores of the retailers, &c.

There is a premium allowed on the exportation of tobacco manufactured in the United Kingdom.

According to actual tables, the amount of the net revenue derived by the British Government on tobacco was, in 1837, as follows:

From customs	-	-	-	-	£ sterling 3,417,663
From licenses	-	-	-	-	52,219
					3,469,882
					276,000

The charges of collecting may be estimated at

Gross revenue	-	-	-	-	3,745,882
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equal to \$18,167,526; of which 11-12 were from American tobacco.

The average consumption of Great Britain, for 1838 and 1839, of American leaf tobacco, may be fairly estimated at 18,000 hogsheads, annually; which, at 1,200 pounds each, is 21,600,000 pounds.

The duty on which, at 3 shillings per pound, renders

a revenue of	-	-	-	-	£ sterling 3,240,000 net;
Licenses	-	-	-	-	52,000
Charges of collecting may be estimated at	-	-	-	-	270,000

Gross revenue	-	-	-	-	3,562,000
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which, at \$4 85 per £ sterling, is equal to \$17,275,700.

SARDINIAN CONTINENTAL STATES.

The cultivation of tobacco, which is perfectly free in the island of Sardinia, is prohibited in the continental states of that kingdom.

There are three manufactories: one at Turin, one at Genoa, and one at Nice. They employ about 700 workmen, and produce annually, about 3,153,600 pounds; of which 225,000 pounds come from the island of Sardinia, and the remainder from the United States, Amersfort, (Dutch,) Seghedino, (Hungarian,) and also leaf tobacco from the Levant of Gerindge, Enos, Carada, &c.

The proportion of the mixtures are as follows:

Snuff, 1st and 2nd quality, 25 per cent., Dutch; 75 per cent., American.

Snuff 3rd quality, 75 per cent., American; 25 per cent., Seghedina.

" 4th quality, is made from the refuse of the manufactory.

Carache snuff is made from leaf tobacco of the Levant.

Cut, for smoking, 1st quality, from American.

" " 2nd quality, 30 per cent. American; 70 per cent Seghedina.

Cigars, from American tobacco.

The proportions of the tobacco, manufactured, are 65-100 for snuff, and 35-100 for smoking tobacco.

The annual average consumption of manufactured tobacco may be estimated at of smoking tobacco, 1,500,200 pounds; and of snuff, 2,670,700 pounds; total, 4,179,900 pounds. This is, however, only estimating the consumption to be about equal to that manufactured in the kingdom; but the real consumption of the country is, unquestionably, much greater; for large quantities of leaf and manufactured tobacco are annually smuggled into the country.

The average quantities annually imported through the custom houses may be estimated as follows:

American	-	-	-	-	-	1,575,000 pounds.
Dutch	-	-	-	-	-	450,000 do.
Levant	-	-	-	-	-	675,000 do.
Hungarian	-	-	-	-	-	675,000 do.
Brazilian	-	-	-	-	-	270,000 do.
						3,645,000

The above represents the average amount of the purchases annually made by the régie, under sealed propositions. The introduction of foreign leaf tobacco, although prohibited, except for the régie, is granted to the entrepot real, but only to that of Genoa.

As for manufactured tobacco, the entry is prohibited, except that of Spain and of the island of Sardinia; on the first of which a duty is levied of \$1 07, and on the Sardinian, 53 cents per pound.

The Havana cigars are likewise admitted at a duty of one cent on each cigar, if 1,000 of them do not weigh over 5 5-8 pounds. The tobacco destined for the régie is not subject to any duty on entry.

The retailers obtain a deduction of 14 per cent. on the price paid to the régie.

The cultivation being absolutely interdicted, the contravention is punished by a fine of about \$10, if the field has only been planted; but if in a state of cultivation, the fine is then about \$30.

The manufacture can only be carried on by the régie, it being a monopoly of the Government.

The sale is interdicted to individual enterprise. It being a monopoly of the state, the general administration of the excise is obliged to provide magazines and entrepôts throughout the continental states. The storekeepers, established for the debit of the tobacco, distribute it to the retailers named by the general administration of the excise and attached to their respective entrepôts. The storekeepers are not permitted to retail to individuals. They are obliged to state, in duplicate, on the certificate of expedition, and at the bottom of their registers, the quantity of tobacco delivered to the retailer.

Should any one, except those named or employed by the excise, sell or retail tobacco, he would be subject to a penalty of about \$5, and the confiscation of the tobacco. The excise officer who conceals tobacco which does not come from the excise, incurs pecuniary and corporeal punishment as a smuggler. The officers of the excise are obliged to give just and true weight, and not to adulterate it, &c., under a penalty of about \$40. They are prohibited from manufacturing, in their houses, the tobacco of the régie, under a penalty of about \$10.

The importation belongs only to the régie, except in the entrepot real of Genoa, where it can be imported by any one.

The circulation is interdicted, except under the sanction of the administration. The transit of tobacco destined for another country is permitted by means of a particular license granted by the excise administration. The circulation from one magazine of the state to another, &c., must be accompanied by a certificate of expedition, delivered by the chief of the magazine. The conductors of the convoys of tobacco from the magazines of the *régie*, who go out of the road which is marked for them on their certificates of expedition, or who do not show their certificate, are punished by a fine of about \$20.

The exportation is permitted only from the entrepot real of Genoa.

ISLAND OF SARDINIA.

Tobacco is cultivated in the neighborhood of Cagliari and Sassari. The quantity varies according to the supplies wanted for the manufactories. Those plantations in the neighborhood of Cagliari, which have only been commenced within eight to ten years, have not been very successful.

The annual average crop in Sardinia may be estimated at about 378,000 pounds, and the average price at about \$4 62 per 100 pounds.

There is one manufactory at Cagliari which employs about 80 persons: it produces about 236,000 pounds. In their mixtures, four-fifths are native tobacco, the other one-fifth of American and Levant—the greatest proportion being that of American, which is usually purchased at Marseilles and Genoa.

The prices of the tobacco manufactured in Sardinia are about 10 per cent less than in the continental states of that kingdom.

The island of Sardinia purchases but little of foreign tobacco, as its inhabitants use almost exclusively native tobacco: it is yellow, and something like that of the Levant in its species, but it is not considered of a good quality.

It would seem that the native tobacco was not permitted to be exported; for the planters are obliged to deposit the totality of their crops in the magazines of the Government immediately after the crop is gathered; and, since 1832, the administration retains, from the price paid to the planter, 3 per cent on the quantity of leaf tobacco sold and delivered by the planter.

The cultivation is declared free in all the island of Sardinia, but it can be considered as restrained, because the general administration, according to its wants, can grant or refuse permission to the planter.

The planter has to make at the proper time, a declaration of the land he intends to cultivate, in order to obtain the prior authorization, and, immediately after the harvest, he is obliged to deposit the produce in the magazines of the Government.

The only means of control consist in the verification made by a commissary of the quantity planted, with the statements of reception by the guard magazine.

The leaves are divided into five qualities by the inspectors, chosen equally by the administration and by the planter. The prices are in proportion to each of these five qualities.

There is no tax on the cultivation, only the Government retains from the planter three per cent of the amount it has to pay him: this is for indemnification to the Government for the expenses of storage, examining, &c.

THE ROMAN STATES.

Tobacco is cultivated in the provinces of Ancona, Macerota-Ruti, Frozinone, Comeria de Roma, Farnese, and Benevento. All the crop of tobacco of Benevento is delivered each year to the farm of Naples, in conformity to a treaty made with the Neapolitan Government.

The quality of the Roman tobacco is generally ordinary, with the exception of that of Frozinone and the Comeria de Roma, which are considered of a tolerably good quality.

The quantity of land destined to this cultivation is each year fixed by the Roman Government.

The amount of the crop of the five first-mentioned provinces may be estimated at about	-	-	-	-	-	765,000 lbs.
And of Benevento,	-	-	-	-	-	450,000 "
						<u>1,215,000</u>

The prices of the native leaf tobacco may be estimated as follows: 1st quality 5½ cents per pound, 2d quality 3½ cents, and 3d quality at 2 cents per pound.

There are three manufactories: one at Rome, one at Chiavedella, and one at Bologna. That at Rome furnishes to the wants of the capitol and to those countries on this side of the Appenines; that at Chiavedella, the marches of Ancona and the Dutchy of Urbin; that of Bologna, the legations.

The average of the three qualities of native tobacco may be estimated at \$3 55 per 100 pounds. The prices are annually fixed by the Government.

There is also a premium granted by the Government of ten per cent to those cultivators who show that they have strictly conformed to the regulations of the Government.

The foreign tobacco which is used in the manufactories, comes from America, Holland, Havana, and Germany. The mixtures are as follows: 1st species, pure native; 2d species, one-third native, two-thirds foreign; 3d species, pure foreign tobacco.

The annual average consumption may be estimated at 1,590,000 pounds. The purchases of foreign tobacco are usually made in England and at Marseilles. As the native tobacco is not sufficient for the wants of the régime, a considerable quantity of foreign tobacco is used in its manufactories.

The introduction of foreign manufactured tobacco is prohibited; it is only permitted on particular exceptions, and must in all cases be addressed to the régime. The régime is not subject to any duty on entry of tobacco.

The tobacco manufactured by the régime being of an inferior quality, its exportation is nearly nothing. The exportation of native leaf tobacco is confined to those of Benevento to Naples, and of those native leaf tobaccos which have been refused by the surveyors of the régime.

The cultivation is permitted in the six provinces aforementioned. The quantity of land to be cultivated is fixed each year by the government. The planter must first obtain an authorization from the apostolic chamber. Registers are opened in the districts where the cultivation is permitted. The planter convicted of fraud or false declarations is put one-side. No single authorization for more than 8,000 plants is granted, and no individual estate can have more than five permissions, of 4,000 plants each. The produce remains with the planter until it can be carried without inconvenience to the magazines of the régime; the transportation is at the expense of the planter.

In each magazine, surveyors, one of which is chosen by the apostolic chamber, are charged with its classification into three classes, viz: best, good and common. Those of the 3d class are rejected, and can be exported without paying any duty.

The manufacture belongs to the régime, it belongs to a monopoly of state; the sale also belongs to the state.

The circulation is interdicted, except under the sanction of the administration; any contravention is considered as smuggling, and, as such, the tobacco is confiscated.

PRUSSIA.

Tobacco is cultivated in the following provinces; Pomerania, Silesia, province of Saxony, Western Prussia, Eastern Prussia, dutchy of Posen, Westphalia, and in the Rhine provinces.

In 1805, the crop, according to Mr. Krug, was estimated at about 11,786,500 pounds, and worth \$161,570. According to Doctor Ferber, the total crop in 1827 was 13,273,000 pounds, at which period several provinces had been added to Prussia which it did not possess in 1805.

The cultivation of tobacco is continually diminishing in the Rhine provinces; this

is attributed in part to the facility of obtaining leaf tobacco of a better quality, and cheaper, from the grand duchy of Hesse-Darmstadt, whence they import it without paying duties since the union of that country to the commercial league, and in a great measure, to the smuggling which is carried on from Holland and Belgium.

The tobacco manufactories are situated in Brandenburg, at Berlin, Potsdam, Brannenburg, Schwedt, Frankfort on the Oder, Prenzlau, Custrin, and Landsberg, Pomerania, at Coslin, stralsund, Stolpe, Stüttin, &c., Silesia, at Wartenberg, Oppeln, Newmark, Oblau, Brieg, Schweidnitz, Ratibor, Grunburg, Glogau, Gorlitz, Brezlau, Leignitz, &c. In the province of Saxony, at Magdeburg, Gontheim, Burg, Egeln, Quedlinbourg, Aschersleben, Halberstadt, Wetemberg, Saltzwede, Stendel, Calbe, Torgau, Weissenfels, Heiligenstadt, Erfurt, Halle, Musebourg, Naumbourg, &c. In Eastern Prussia, at Kocisberg. In Western Prussia, at Dantzic, Elbing, and Gratzdantz. In the duchy of Posen, at Bromberg and Posen. In Westphalia, at Minden, Herfort, Bielefeld, Hamm, Paderborn, Waredorf, Altena, Soest, Hagen, Hoxter, Olpe, &c. In the Rhine provinces, at Cologne, Mulheim, Dusseldorf, Duisbourg, Cleves, Kitterf, Wessel, Siegen, Gummersback, Wippenfurtz, Riess, Gravenbrack, Geldern, &c.

The mixtures, divided into 110 parts, are as follows :

1st quality, 30 parts native, 80 parts foreign tobacco.

2d quality, 55 parts native, 55 parts foreign tobacco.

3d quality, 80 parts native, 30 parts foreign tobacco.

4th quality, 90 parts native, 20 parts foreign tobacco.

5th quality, 110 parts native.

The foreign tobacco is brought into the kingdom by the way of Amsterdam, Rotterdam, Belgium, Hamburg, Bremen, Stettin, Dantzic, Koenigsburg, &c. and is produced in North and South America, Turkey, Cuba, Porto Rico, Holland, Hungary, &c.

The imported leaf tobacco and stems are absorbed by the manufacturers. The manufactured foreign tobacco is intended for local consumption. The re-exportation, consequently, properly speaking, is that of native and foreign tobacco manufactured in Prussia.

On the re-exportation of foreign tobacco, manufactured in Prussia, 52 per cent of entry duty is allowed as a premium.

In 1766, Frederick the Great instituted a *régie* of tobacco; in 1787, this *régie* was abolished, and the right of cultivation granted, but limited to a small number of privileged planters, until 1798, at which period the cultivation was declared entirely free. In 1819, a tax was established upon this cultivation according to the quantity of tobacco grown; the right of cultivation being, however, accessible to all. Under that system, the tax on the cultivation of tobacco appears to have brought to the government about \$350,000 annually. In 1828, this tax was classified, it being levied according to the quantity and quality of the land cultivated, and divided into four classes. This system is the actual one now in vigor.

The cultivator of a field six fathoms square, and above that size planted with tobacco, has to declare to the administration of the customs, before the end of July, each quantity of land under cultivation, indicating the position and extent of each. The administration verifies the truth of the declaration in such a manner as seems to itself the most simple and sure. It is upon these declarations and verifications that the excise duty on the cultivation is determined.

The cultivation of tobacco as aforementioned is subjected to a special tax, conformable to the quantity and quality of the land under cultivation; they have consequently established a kind of cadastre of the tobacco lands, and they have taxed each class according to its supposed power of production. These lands are divided into four classes. In each *circle*, the duty is regulated in a uniform manner by the minister of finance and of the interior conjointly, after having taken the advice of the president of the province, and of the council composed of the administration, and of the direction of the provincial contributions.

Plantations of less than six perches are not subjected to this tax. A great number of small cultivators profit of this exceptional clause, to secure to themselves their own consumption without paying duty. The proprietor or farmer, &c., of a planted field

of tobacco is responsible for the whole of the impost. After the verification, the tax is regulated and made known to the planter. The payment is exacted immediately after the sale of the half of the crop of each planter; but if it should happen that a planter has not found an opportunity to sell, he is obliged to pay the tax, at the latest, at the end of July of the following year.

The manufacture is free to any one, but on payment of a duty of patent, common to all commercial classes; but, like all other commercial pursuits, the manufacturers of tobacco are united in a corporation. It is the entire corporation which is taxed; it divides among itself the patent tax according to the extent of the business of each individual at the moment; the respective proportion, therefore, of each one may vary annually.

The sale of tobacco is free to any one, but subject to a patent tax; in case of fraud, seizure of the merchandise; and, if the person charged with the offence is suspected of the intention to fly from the country, he is to be arrested and delivered over to the nearest tribunal.

The importation is also open to any one, but subject to a duty of entry, transit, and on re-exportation; but distinguishing the tobacco which comes from, and is the growth of, the territories of the commercial union, from the tobacco coming from foreign countries to the said union. As for the tobacco coming from the associated states, it is admitted conformably to the following principles of perfect equality, and certain duties are levied according to circumstances: several native products, such as wine, brandy, beer, and tobacco, are differently taxed in certain states composing the commercial union; these products are subject, on their importation from a state where a tax does not exist, or is less than in the state to which it is sent, to a tax which is only intended to cover the native product from the disadvantage which would result to it from the inequality of the tax, and which, consequently, corresponds with the difference in the taxes of the two states. Conformably to this principle, the tobacco coming from the kingdom of Saxony, the electorate of Hesse, the Saxon duchies, and some other countries of less extent, pay no duty on entry into Prussia, because, in those countries, tobacco is taxed as in Prussia, equally conformable to the same system, and in the amount of the tax. At the same time, Prussia, and the above-mentioned states levy on the tobacco from Bavaria, Wurtemberg, and the grand duchy of Hesse, destined for the consumption of the interior, a differential duty, which is understood to be equivalent to the tax on cultivation.

Tobacco, however, which is proved to be of foreign growth, is excepted from this differential duty when it has once crossed the frontier lines of the association, and paid the duty as levied by the tariff of the commercial union.

The circulation in the country is not subject to any particular formalities or restrictions.

The exportation is free to any one, but subject to a duty.

The non-declaration or an inexact declaration of the quantity of land under cultivation is considered fraud; and if the quantity not declared exceeds the twentieth part of the totality, or six toises square, or over, there is a fine of one *thaler*; and if the land is greater, the fine is augmented to one *thaler* for every fifteen perches over that size; if the difference is less, they limit themselves to the payment of the duty without any fine. All resistance to the public officers, as well as every refusal to assist them in their search, is punished with a fine of from ten to fifty *thalers*, or a proportional imprisonment. The Prussian *thaler* is about sixty-eight cents.

The tax on the land to which tobacco is cultivated, is divided into four classes:

The 1st class pays six Prussian *thalers* per morgen, (acre;)

The 2d class pays five Prussian *thalers* per morgen;

The 3d class pays four Prussian *thalers* per morgen;

The 4th class pays three Prussian *thalers* per morgen.

The following is the number of morgens (acres) which are cultivated with tobacco, and which will show that there has been but little increase in its cultivation since 1827:—

In 1826	-	24,346 morgens.	In 1831	-	36,309 morgens.
1827	-	39,141 do	1832	-	39,225 do
1828	-	29,813 do	1833	-	39,714 do
1829	-	26,867 do	1834	-	35,877 do
1830	-	33,532 do	1835	-	39,205 do

In 1835, of one hundred acres cultivated with tobacco in the Prussian states, they may be classed as follows:—

34 morgens (acres) of the	1st class.
108 do	2d class.
725 do	3d class.
133 do	4th class.

1000 morgens, and which may be divided among the different provinces as follows:—

24 morgens (acres) in	East Prussia.
39 do	West Prussia.
80 do	Hosen.
180 do	Pomerania.
97 do	Silesia.
384 do	Brandenburg.
126 do	Province of Saxony.
5 do	Westphalia.
65 do	The Rhinine provinces.

1000 morgens (acres) proportional quantity cultivated in all Prussia.

The tobacco of the first class is only cultivated in the Rhinine provinces.

In a good average year a morgen, according to its class, will produce of dry tobacco, say 9, 7½, 6, and 4½ cwt.

The American tobacco wanted for the Magdeburg market is purchased at Bremen, and the Porto Rico at Hamburg. That which is purchased at Bremen is sent round to Hamburg by water, and thence by the river Elbe to Magdeburg. The district of Magdeburg produces annually about 20,000 cwt., of which 2,000 cwt. may be considered equal in quality to a fourth-rate American tobacco, and 18,000 cwt. not much better than dried oak leaves; yet this last-mentioned quality costs to the manufacturer from three to four and a half Prussian thalers per cwt., and the first quality say six thalers, and even at those prices the cultivator gains but little; no one in the district has ever made a fortune by cultivating it; they are all small cultivators except three persons, who cultivate from 20 to 30 morgens each; a morgen in the district will produce from 7 to 12 cwt.

The manufacturers do not mix the best qualities of American with the native tobacco; but for smoking in pipes, and some qualities of snuff, they mix the inferior qualities of the American with the native.

The following may be considered as the quantity of American and other tobacco used annually by the seventeen manufacturing houses which existed in 1835, at Magdeburg:—

Native tobacco,	- - - - -	cwt. 20,000
Virginia,	- - - - -	3,500
Maryland,	- - - - -	1,200
Kentucky,	- - - - -	500
Maryland, scrubs, Bay and Ohio,	- - - - -	400
Varinas, in rolls,	- - - - -	300
Porto Rico,	- - - - -	2,000
		cwt. 27,900

The best qualities of American tobacco are used for making cigars, and the superior qualities of snuff.

The tobacco cultivated at Neumarkd, near Breslau, in Silesia, costs six thalers per cwt., and is of a miserable quality; that from Schredt, near Berlin, costing in 1838 nine thalers per cwt., is but little better. They are from four to six inches in length and two broad, and look very much like dried tree leaves.

During my last stay in Berlin, it seemed to me that the Prussian Government did no longer attach much importance to its cultivation, and appeared not at all desirous of encouraging it.

THE GRAND DUTCHY OF BADEN.

Tobacco is cultivated in the neighborhood of Mannheim, Heidelberg, and Lahr. It is in the palatinate where the most and best of their tobacco is cultivated: a large quantity is also cultivated in the neighborhood of Lahr, but very little in other parts of the grand dutchy. The great as well as the small proprietors are engaged in this cultivation: there is produced from 7,875,000 to 11,000,000 pounds, which is annually worth, for first quality, \$3 33 $\frac{1}{4}$ to \$5 16: and second, \$2 50 to \$2 88 per 100 pounds.

There are twenty-seven manufactories, employing about 270 persons, in which are not included the young persons from 14 to 18 years of age: consequently, the number of persons may be estimated at 1,400 to 1,500 employed in the manufacture of that article.

The cultivation in Baden is very variable; in 1834 the Austrian régime unexpectedly made a purchase of tobacco in Baden, which occasioned a considerable augmentation in 1835 in the cultivation of that article.

The manufactories are situated at Lahr, Offemburg, Carlsruhe, Mannheim, Durlach, Heidelberg, Kell, and Rastadt. They produce from 4,500,000 to 5,625,000 pounds annually, some say even 9,000,000 pounds. It is principally smoking tobacco.

The consumption of the country may be estimated at 1,688,000 to 2,035,000 pounds. The tobacco imported is that of the United States, West Indies, Porto Rico, Varinas, Belgium, and Dutch. The average annual importations of four years, from 1829 to 1833, were 2,137,500 pounds, the greatest proportion of which was consumed in the country, and very little exported, even after being manufactured—that which was exported was to Switzerland principally; but of native tobacco there was exported, and principally to Switzerland, about 3,375,000 pounds of leaf tobacco, and about 2,812,500 pounds of manufactured tobacco.

Since the great union of customs has extended itself, the exportations from Baden have more and more concentrated themselves towards Switzerland, and it is supposed that the accession of Baden to the union will establish, little by little, its ancient relations.

Before it joined the great union of customs, the duty on tobacco imported was as follows:

Tobacco, raw, coming from beyond sea, 15 cents per hundred pounds.

Tobacco, raw, coming from Europe, 34 $\frac{1}{4}$ cents per hundred pounds.

The high duties of the Prussian tariff are now in operation, being, on leaf tobacco, \$3 31 per hundred pounds.

The cultivation, is free to any one, and without any restrictions or conditions.

The manufacture can be carried on by any one, but subject to a patent tax, common to all commercial classes. The sale is likewise free, but subject to a patent tax. Tobacco can likewise be imported by any one, but subject to a duty on entry, there being no particular formalities or restrictions; but the duty of entry is only levied on tobacco coming from countries not belonging to the commercial union.

The circulation is not subject to any particular formalities or restrictions.

The exportation is free to any one, but subject to a duty when exported to foreign countries not belonging to the commercial union.

KINGDOM OF WURTEMBERG.

Tobacco is cultivated in the commune of _____, on the frontiers of Baden. The average annual crop may be estimated at 168,800 lbs. The cultivation is of very little importance, and the crop is consumed in the country.

In 1835 there were twenty manufactories, employing three hundred persons; since that period the number has increased. The manufactories are at Stuttgart, Canstatt, Ulm, and Heilbrunn; they produce about 1,200,000 lbs., mostly for smoking in the pipe. The total consumption of the country is from 2,250,000 lbs. to 3,375,000 lbs. annually.

The foreign tobacco comes principally from the United States, and the tobacco which is most esteemed in the country is that which is manufactured from American leaf, which they usually get from the entrepôts of Holland.

The annual average importation of foreign tobacco may be estimated at 3,100,000 lbs.; of which about four-fifths are consumed in the country, and one-fifth re-exported to Switzerland, et cetera.

Formerly there existed a *régie* in Wurtemberg, but the cultivation is now free, and without any restrictions, conditions or formalities. The manufacture is free to any one, but subject to a patent tax common to all commercial classes.

The importation is permitted to any one, but subject to a duty on entry, there being no particular formalities or restrictions. This duty on entry is only levied on tobacco the growth of foreign countries not belonging to the commercial union.

The circulation is not subject to any particular formalities or restrictions.

The exportation is free, it not being subject to any particular formalities or restrictions. There is a premium of \$2 51 on the exportation of native tobacco manufactured in the country, or of tobacco of which two-thirds native have been mixed with foreign tobacco; but the exportation, however, is very little.

In 1838 the principal manufactories of tobacco were at Stuttgart and Ulm. In the last named city there were three manufactories; one house employed three hundred persons, and used from 2,000 to 3,000 cwt. American, 200 to 300 cwt. of Porto Rico, and 8,000 cwt. of native tobacco; another house employed one hundred persons, and used from 800 to 1,000 cwt. of American, 200 to 300 cwt. of Porto Rico and Havana.

The price to the manufacturer, at Ulm, of German tobacco, at the time I was there, was as follows:

For Delingen, a small yellow and green leaf, having a small yellow flower, \$2 77 to \$4 15 per 100 lbs.; for Nurnburg, red flower, small yellow leaf, \$2 77 to \$5 14 per 100 lbs.; for Nurnburg Asiatic, yellow flower, the leaf between the two above-mentioned colors, \$2 77 to \$5 14 per 100 lbs.; for Mannheim, having a larger and darker leaf, \$2 77 to \$5 14 per 100 lbs.

In 1824 the duty on American tobacco, in the Kingdom of Wurtemberg, previous to its union of customs with Bavaria, was forty-eight kreutzers per centner, equal to twenty-five cents per 100 lbs.; the duty was then augmented to five florins per centner, equal to \$1 62 per 100 lbs. American; and, finally, when Wurtemberg and Bavaria joined the great commercial union of customs, the high Prussian tariff of five and a half thalers per centner was adopted, equal to \$3 23 per 100 lbs. American.

GRAND DUTCHY OF HESSE.

Tobacco is cultivated in the province of Starkembourg, in the country of Seeligenstadt, in Upper Hesse, and in Hesse on the Rhine. Nearly all the tobacco grown in the grand dutchy remains in the association of customs, and a considerable part of it is manufactured in the grand dutchy.

It is principally in the province of Starkembourg and in the country of Seeligenstadt that tobacco is cultivated.

Generally, in the districts where it is cultivated, property is very much divided. The species of tobacco most generally cultivated is that of the pointed leaves, resembling the Virginia; they likewise cultivate the round-leaved Turkish tobacco.

The annual average amount of the crop may be estimated at from 4,137,000 lbs. to 5,062,000 lbs.; the best quality of which may be considered as worth \$3 57 to \$5 per 100 lbs.

There are thirty manufactories, employing about one thousand persons, (including children,) and they produce 3,375,000 lbs. annually. They are situated in the provinces of Starkembourg and Upper Hesse, at Darmstadt, Offenbach, Geissen, Salsfeld, Friedberg, Vilbel, and Reedelheim; and in Hesse on the Rhine, at Bingen, Castel, Mayence, and Worms. They mostly manufacture smoking tobacco, and the quality which is most in use sells for about twelve cents per lb.

The annual average consumption of the provinces of Starkembourg and Upper Hesse is from 1,350,000 lbs. to 1,575,000 lbs.

Since the union of the grand dutchy with the Prussian custom-house, and likewise that of the other states to that association, it is no longer possible to fix exactly the importations of each one of the associated states, the lines of custom-houses having disappeared from the frontiers which formerly separated them; but the following may be considered as correct respecting the importations of the grand dutchy from 1st July, 1828, to the end of 1831: the total of importations of raw tobacco, during that period, was from Prussia 554,400 lbs., and from other countries 6,331,000 lbs.; and that of manufactured coming from Prussia at 300,600 lbs., and from other countries at 417,600 lbs.

The average annual importations may be estimated at about 3,550,000 lbs., which is nearly all consumed in the country.

The cultivation is free, and without any conditions or restrictions.

The manufacture can be undertaken by any one, but subject to a patent tax, common to all commercial classes.

Tobacco can be imported by any one on paying the duty on entry, there being no particular formalities or restrictions. The duty on entry is levied only on tobacco being the growth of foreign countries not belonging to the commercial union.

The circulation is free, there being no particular formalities or restrictions.

On the exportation there are no particular formalities or restrictions, except the export duty, and on tobacco manufactured in the interior from foreign leaf tobacco there is a premium of two-thirds of the duty of entry on re-exportation.

THE GRAND DUTCHY OF BRUNSWICK.

The grand dutchy produces from 8,000 to 10,000 cwt. of tobacco. The quality is very inferior to the American. The native costs from $4\frac{1}{2}$ to 5 rixthalers per cwt. for best qualities, and the inferior from $3\frac{1}{2}$ to 4 rixthalers. The rixthaler is the same as the Prussian—say 68 cents.

There are ten tobacco manufactories in the city of Brunswick. They use the following quantities:

					Cwt.
Native tobacco	-	-	-	-	1,655
Maryland	-	-	-	-	2,310
Virginia	-	-	-	-	436

	Cwt.
Kentucky	255
Porto Rico, &c.	410
	5,066

I found great difficulty in obtaining information from the tobaccoists at Brunswick respecting the quantity and quality of American tobacco wanted for their manufactories. They appeared to be very fearful of offending the Bremen merchants engaged in the commerce of that article.

KINGDOM OF HANOVER.

The peasants in the district between Neinburg and Stolzenau, having many necessary disbursements to make toward Martinmas, are in the habit of taking the tobacco off from the strings in a half-dry condition, piling it together, and then sprinkling and wetting it with salt water; they then put it in bundles of ten pounds each, and bring it in carts to market.

If the tobacco which has thus been wet, and not completely redried, is not immediately hung up by the purchaser, in order to be well dried at once, it moulds and rots in a short time.

By re-drying, the purchaser loses nearly one-half of the weight, and evidently has been cheated. But it is said this has ever been the case there, and therefore does not appear surprising to any one. But tobaccoists cannot buy such tobacco, for they would ruin themselves by so doing, as well as the reputation of their manufactories. Therefore, only the peasants from the Budkeburg country, and from Prussia, appear as purchasers; and, usually, much tobacco remains unsold at the fairs of Kirchdorf, Uchte, Neudorf and Leese, although, at last, in order to get rid of the merchandise, it is finally sold at any price, previous to its being utterly spoiled, and thus the profit calculated on at the beginning becomes a loss to the seller. It follows, of course, that those tobacco fairs spoil the quality and greatly injure the reputation of their tobacco; and it has been proposed in Hanover either to abolish those fairs, or at least to put the tobacco brought there for sale under a strict control of the police, and immediately to prevent the sale, as fraudulent merchandise, of any tobacco which is not sufficiently dry, or has been wet in any manner.

Formerly the tobacco raised in the valley of the Leine, between Nordheim and Göttingen, was chiefly sent to Hamburg, Bremen, Brunswick, Erfurt, Gotha, and Arnstadt; but, since some years, the commerce in that article to the interior of Germany has been totally stopped by the high import duty levied in the great union of the customs, and the sale is now chiefly limited to the Kingdom of Hanover, and to the dukedom of Brunswick.

At Nordheim there are several tobacco merchants, who are engaged in the engrossing and sale of the domestic leaf tobacco. One of them has, during the last ten years, engrossed on an average, for his own account, from 2,000 to 3,000 cwt. annually of the tobacco of that neighborhood, and has paid for it, on an average, from \$1 70 to \$3 40 per cwt.

As respects the manufacturing of the tobacco of that part of the country, it must be remarked that the leaves are not at all proper for making snuff, as they want the fatness which is requisite for that purpose. This cannot be remedied by artificial means, but a fine middling kind of smoking tobacco, for pipes, can be made of it by mixing the leaves with the American tobacco. Very inferior qualities of pipe-smoking tobacco are made from unmixed native, and find many customers among the lower classes of the people.

In the valley of the Ruhme, between Duderstadt and Northeim chiefly, commercial houses are engaged in the commerce of leaf tobacco; but the greatest part is purchased directly for the account of the manufactures, by wagoners, who have their engrossers at Duderstadt and in the villages of that bailiwick.

The greatest quantity was still sold to Frankfort on the Maine up to 1835 and 1836.

and thence it was again carried to other parts of Germany. But since the union of Frankfort with the great commercial union, this commerce has nearly or completely ceased.

The native tobacco which is used by the manufacturers of Hanover, including that which is sold to Brunswick, may at most amount to two-fifths of the whole crop. Speculations are frequently made for account of Bremen houses in the native tobacco of Hanover, to be there manufactured.

In 1837 there were in the kingdom about 350 manufactories and 42 spinneries of tobacco, which employed from 1,400 to 1,500 persons. They manufactured about 3,700,000 lbs. annually, which, when sold, had a value of about 675,000 rix dollars, including snuff, cigars, and stems. The rix dollar of Hanover is the same as the Prussian, and is taken at the American custom-house at 68 29-100 cents.

Previous to the publishing of the last Hanoverian tariff, of 1835, the import duty on leaf tobacco was ten gute-groschens per centner; but by the law of April 21, 1835, the duty was raised to one rix dollar and one gute-groschen per centner, equal to about seventy cents per 100 lbs. American; and on manufactured a duty of six rix dollars and six gute-groschens per centner. By the Prussian tariff, the duty on the leaf is five and a half rix dollars, and on the manufactured eleven rix dollars per centner; by which it appears that the great union of customs more strongly protects its tobacco manufactories against foreign manufactured tobacco; but it also appears that, while in Hanover the article of leaf tobacco is only charged with one-sixth part of the duty which must be paid on manufactured, in Prussia there must be paid one-half of the duty on the raw material, which is paid on the manufactured article. It therefore seems that Hanover, being better situated for the obtaining of the raw material, the competition with the Prussian manufacturers is not impossible, to which will contribute the bonification, although a small one, of sixteen gute-groschens per centner on manufactured smoking tobacco, and of eleven gute-groschens on snuff, which, according to article 102 of the law of April 21, 1835, is granted on the exportation of those articles to foreign countries.

It may be considered that nearly two-thirds of the leaf tobacco which is imported for the use of the Hanoverian manufactories comes from the United States of America, and the rest from Havana, Porto Rico, &c.; very little German tobacco, except that raised in the kingdom, is consumed in the manufactories.

When the prices of tobacco are good, there are raised about 17,000 cwt. The quality is very inferior, the centner of tobacco leaf usually selling from two dollars, and seldom as high as four dollars, per cwt.

An acre usually produces from eight to ten centners; but, if the land has been manured with sheep's dung, it sometimes produces from ten to twelve cwt., beside one to one and a half cwt. of sand-leaves are gained. The expense of cultivating an acre of tobacco land is from \$6 80 to \$10 20, and the rent of the same is fixed according to the market value of the tobacco, and varies from \$5 54 to \$12 24 per acre, which rent is paid at the harvest.

DUTCHY OF NASSAU.

Tobacco is cultivated in some parts near the Rhine, the Maine, and the Lahr. The cultivation, however is very little. To encourage it, the Government, some few years ago, distributed gratis from 15,000 to 20,000 tobacco plants. Since that time, however, the cultivation has gradually diminished; and it is only on some parts on the Rhine, the Maine, and the Lahr, that the climate and soil are favorable to its cultivation. The crop may be estimated at about 101,250 to 106,500 lbs.

There are 25 manufactories, principally at Dillembourg; the number of persons employed are but few. They manufacture, principally, smoking tobacco. The average annual consumption of the country may be estimated at 1,060,000 lbs.

The imported tobacco is from the United States, Baden, Rhine provinces of Bavaria, and some other states of Germany, and from Holland. The quantity imported may be estimated at 668,000 lbs. of American leaf tobacco; the total importations at 1,014,000 lbs. The whole of the tobacco raised in the country is consumed there.

The crop of the country is hardly equal to one tenth part of the consumption.

The cultivation is free to any one, and without any restrictions or formalities.

The manufacture is free to any one, but subject to a patent tax common to all commercial classes.

It can be imported by any one, but subject to a duty on entry. There are no particular formalities or restrictions attending it. The duty on entry is only charged on tobacco coming from foreign countries not belonging to the commercial union. The circulation in the interior is free.

No particular formalities or restrictions attend its exportation, it being, however, subject to an export duty.

THE ELECTORATE OF HESSE.

Tobacco is cultivated in the circles of Witzenhausen, Eschwege, Rottembourg, Ofgeismar, and Schmalkader.

The average annual crop may be estimated at 1,076,000 lbs., the best quality of which at \$3 70 to \$5 per 100 lbs. There are 25 manufactories, not including the numerous spinneries of tobacco. They are at Cassel, Carlshafen, Eschwege, Wanfried, Witzenhausen, Marbourg, Frankenberg, Hiersfeld, Brotterode, Hanau, and Gehhausen. They manufacture, principally, smoking tobacco. The average price of that most generally in use is 16½ cents, and snuff 19 cents, per pound.

Almost all the native leaf tobacco is exported principally to Prussia.

The cultivation can be undertaken by any one, on paying a duty apportioned to the quantity and quality of the land under cultivation. To determine and guaranty this tax, every cultivator of five square rods or more is obliged to indicate to the Government, before the end of July, the situation and the quantity of land under cultivation. The administration verifies this through a town functionary, then fixes the tax to be paid, and notifies the amount to the cultivator, who has to pay into the treasury the excise duty as soon as he has parted with one-half of his crop, and in all cases, at the latest, at the end of July of the following year, if it should happen that he has not before that time disposed of his crop. The lands under tobacco cultivation are divided into four classes, and are taxed accordingly.

The manufacture is subject to a patent tax, common to all industry. To establish a manufactory, it is necessary to obtain a permission or concession, which the manufacturer must first procure.

Tobacco is subject to a duty on entry, but can be imported by any one, there being no particular formalities or restrictions. The leaf and manufactured tobacco of Bavaria, Wurtemberg, and the grand duchy of Hesse, are subject to a transit duty on passing through the territories of the electorate.

The circulation is free, there being no particular formalities or restrictions.

The exportation is not attended with any particular formalities or restrictions, but subject to an export duty. On foreign tobacco manufactured in the electorate, and exported to countries not belonging to the commercial union, a part of the entry duty is returned; but the exportation to such countries may now be considered as nothing.

KINGDOM OF SAXONY.

Tobacco is cultivated in the neighborhood of Zittau, Budissen, Perna, Dresden, Muesen, Leipzig, and Grimma. The annual produce may be estimated at about 225,000 lbs., worth from \$2 44 to \$3 70 per 100 lbs.

There are 20 large manufactories, viz: at Leipzig, Wurzen, Oschatz, Perna, Schaudau, Ostritz, and in the village of Wiesenthal, employing about 400 persons. They manufacture, in about equal proportions, smoking tobacco and snuff. The American tobacco they get from Bremen and Hamburg.

There is a very heavy tax on the lands cultivated with tobacco. The lands are divided into four classes, and taxed accordingly. The high tax on the first three

classes is only applicable to a small part of that which is under cultivation. The greatest proportion only pays the tax on the fourth class.

The regulations and formalities attending the cultivation, manufacture, sale, importation, circulation, exportation, &c., are similar to those in vigor in the electorate of Hesse.

AUSTRIAN EMPIRE.

In Austria proper the cultivation of tobacco is interdicted, but is permitted in Gallicia, southern Tyrol, Government of Venice, on the right side of the river Brenta, and in Hungary, in which countries it is cultivated to a considerable extent, particularly in Hungary.

The average price of the native leaf tobacco, not including that of Hungary, may be estimated at \$3 per 100 lbs. There are nine manufactories, viz: at Hainbourg, in Lower Austria, where about 1,000 persons are employed; at Sedlitz, in Bohemia; Joding, in Moravia; Venika, in Gallicia; Furstenfeld, in Styria; Schwartz and Trient in Tyrol; and in Milan and Venice. They employ from 200 to 300 persons each. The proportions they manufacture are, say seven-eighths smoking tobacco, and one-eighth snuff.

By mixing Hungarian leaf tobacco with the very best of the American, and also with the very best of the Levant, the Austrians have succeeded in producing more than twenty different qualities of snuff: four of corded tobacco; four of cigars; and eighteen of cut tobacco, for smoking in pipes. Generally, all these qualities are manufactured with the greatest care, and their qualities are good: consequently, foreign manufactured tobacco is but little used, and is imported only in small quantities.

The Government has decided that the Hungarian leaf tobacco shall enter for at least one-half in the supplies wanted for the privileged manufactories.

All the foreign tobacco imported is consumed in the country. The duty on entry of leaf tobacco is \$5 58, and on manufactured \$15 32 per 100 lbs.

In those countries of the Austrian empire where a monopoly exists, that is to say, in all the empire except in Hungary, the cultivation is not permitted but by an authorization from the authorities, delivered annually. These permissions, however, are limited to the number of plantations considered necessary to furnish sufficient for the wants of the manufactures of the *régie*, and the total produce has to be delivered to the *régie* at prices fixed by itself. The cultivation can only be permitted in some well-enclosed districts, which can, consequently, be more easily guarded, and on a fixed extent of ground. The plantation, even, is subjected to particular regulations, and inspected by the agents of the *régie*. The price paid by the *régie* naturally varies from year to year.

The manufacture belongs to a *régie*, or a monopoly of Government. The sale, also, is in the hands of the *régie*. The sales are effected through a commissary of the *régie*, either in the manufactories of the administration, or in the grand depots which take their merchandise from those manufactories, and sell in wholesale to the consumers or to the small retailers. The wholesale merchants obtain from the *régie* a certain per centage on the sale of the tobacco, and the small retailers obtain their benefit from the difference in the price of purchase and the retail price.

The importation belongs to the *régie*. It is subject to a duty on entry, and the taxes of passport.

The circulation is interdicted, except under the sanction of the administration.

The *régie* makes its principal purchases at Bremen, Hamburg, and in Holland. It addresses a circular to the chief merchants of those countries, indicating the quantity, quality, price, and period of delivery. He who undertakes to furnish must provide a considerable security, which serves as a guarantee for the delivery and for the quality. This security having to be furnished at Vienna, the foreign merchant is sometimes exposed to great vexation.

HUNGARY.

The cultivation of tobacco is entirely free, as well as its manufacture. The cultivation is very extensive and the produce considerable. The average price may be estimated at \$6 92 to \$7 70 per hundred pounds.

The manufacture of cigars is usually confided to women, who get from 12½ to 13½ cents per day; each workshop with three women can make from 1,000 to 1,200 cigars per day; these cigars are put into boxes of 500 and 1,000 each. It is particularly at Fiume that they manufacture cigars, and also snuff and cut tobacco, for the consumption of the interior and for exportation.

The legal exportation of the leaf tobacco, which is usually made from the port of Fiume, is about 90,000 pounds annually. There is a small duty on exportation.

The circulation and exportation of tobacco are not subject to any particular formalities or restrictions.

KINGDOM OF BAVARIA.

The principal tobacco manufactories are at Augsburg and at Nurnburg.

At Augsburg, Messrs. Lotsbeck & Co., who are among the principal manufacturers in Bavaria, use from 5,000 to 6,000 cwt. of American tobacco; they make their purchases principally at London.

At Nurnburg, there are many very important manufactories—in all seventeen. About 20,000 cwt. of American tobacco are used by them.

In 1831, 50,000 cwt. of tobacco were raised in the neighborhood of Nurnburg; since then the average may be considered from 30,000 to 40,000 cwt. annually; the quality very inferior to the American.

In 1828, the duty on American tobacco was five florins per Sp. centner of 120 pounds, equal to \$1 62 per 100 pounds American; but, on joining the great union of customs, it adopted the high Prussian tariff.

Until 1821, tobacco was a government monopoly. At present the cultivation, manufacture, sale, circulation, &c., of tobacco are free, being only subject to the same rules and regulations as every other species of industry.

The kingdom of Bavaria produces about 150,000 cwt. of tobacco annually. The quality is very inferior to that of the American. The palatinate tobacco is better than that of Nurnburg.

THE TWO MECKLENBURGS, SCHWERIN AND STRELITZ.

The quantity of tobacco grown in the two Mecklenburgs is from 20,000 to 25,000 cwt. annually; the greater part is produced in Mecklenburg-Strelitz, say four-fifths of the whole.

The importation of leaf tobacco may amount to from 4,000 to 5,000 cwt. annually, of which 2,000 to 3,000 cwt. from the United States, chiefly from Maryland, some Kentucky and Ohio, and 500 to 700 cwt. from Virginia; nearly 2,000 cwt. West India tobacco are imported, of which about three-fourths from Porto Rico, some from Cuba, and a small quantity from South America.

If the native crop of tobacco fails, an importation from Russia is resorted to by the tobaccoists, as likewise of Prussian and Bavarian tobacco, and in that event American stalks are manufactured to some extent.

At Rostock, the duty on Mecklenburg tobacco is fixed at twelve shillings, Hamburg currency, per cwt.; on foreign, at eighteen shillings: equal to about eleven pence sterling and sixteen and half pence sterling.

Transatlantic tobacco is mostly imported into the Mecklenburgs from the Hanse Towns.

In 1839, there were twenty-three tobacco manufactories in the two Mecklenburgs.

In Mecklenburg-Schwerin, there is no fixed tariff for the whole dukedom; each

town may be said to have a tariff of its own, but which is very low throughout Mecklenburg.

Foreign tobacco is seldom used for mixing with the native. Tobacco from Maryland, Kentucky, Ohio, Porto Rico, and South America, is employed for smoking in pipes, Cuba and St. Domingo, for making cigars, and Virginia, for snuff.

Maryland, of a light yellow or buff color, and scrubs, are the sorts of tobacco the most in use in the two Mecklenburgs, excepting of course the native tobacco.

It is in contemplation to cut a new canal to connect the Elbe and the Baltic, passing through Rostock, which will greatly facilitate its trade with the interior of Germany, and there will then be wanted a much larger quantity of the agricultural produce of the United States, chiefly of tobacco and rice.

The cultivation, manufacture, sale, circulation, &c., of tobacco, are not subjected to any other formalities than those on any other article.

POLAND.

Tobacco is cultivated in the neighborhood of Kalisz, and in the palatinates of Plock and of Moravia, in which countries the crop may be estimated at from 2,737,125 to 3,649,500 pounds annually—the prices from \$3 10 to \$7 33 per hundred pounds, according to its quality.

There are five manufactories, viz: at Powaski, a village near Warsaw, at Krosniowice, at Wielon, at Lublin, and at Augustow; they employ from 4,000 to 6,000 persons, and produce from 2,840,500 to 3,654,000 pounds.

The foreign tobacco which is used in those manufactories comes from Holland, America, Russia, and Turkey.

The whole crop of the country is frequently purchased by the administration. The administration gets from foreign countries two kinds of tobacco, one entirely manufactured, which is delivered in that state to the consumer, and the other half manufactured. The American leaf tobacco is used for making superior qualities of smoking tobacco and snuff.

The government obtains about \$224,000 from the *régie* or administration of tobacco.

The cultivation is free to any one, but a declaration must be made, and the extent of ground determined: the field, however, cannot be less than a certain size. The planter must, under penalty of confiscation, transport the quantity gathered out of the boundary of the village where it was planted. If afterward this tobacco has not been sold to the manufacturers in the country, or exported, it must be put in deposit in a locality, and under the key of the agent of the public revenue, the nearest to the place of culture. The planters are subject to the control of the officers of the administration of tobacco.

The manufacture is interdicted to individuals, it being a *régie*: the commerce of tobacco, that is to say, the manufacture and the sale, belong exclusively to the state, the operation of which is confided to an administration, the chief of which is in fact one of the *farm*. It maintains, at its expense, the manufactories, purchases and sells the tobacco, and pays to the public treasure the sum agreed on: if the revenue exceeds that sum, the excess belongs in part to the state, and a part to the *régie* or *farm*, to which is given the name of the governmental administration. The sale to the consumer of the tobacco manufactured by the administration is effected exclusively by the distributors who are patented.

The importation is interdicted, except to the administration of the *régie*. The commission of the finances of the treasury, on the demand of the administration for the government, grants licenses for importations.

THE SWISS CANTONS.

Canton of Berne.—The small quantity of tobacco which is cultivated in this canton is not worth mentioning, and the quality is very common. All that is imported is consumed in the country, as well as the little native which is raised.

The duties on entry are as follows: on leaf tobacco, sixteen and one-seventh cents per 100 lbs.; on manufactured, \$1 20 per 100 lbs.

The cultivation is free, there being no particular formalities or restrictions.

To establish a manufacture, it is only necessary to procure a permission, which the manufacturer must first obtain, and on payment of a patent tax, as on all other professions.

The importation is open to any one, but subject to a duty on entry, there being no particular formalities or restrictions.

The circulation is free, it not being subject to any particular restrictions or formalities.

The exportation is subject to a duty.

Canton of Lucerne.—That which is imported is for the consumption of the country; none is cultivated in the canton. The manufacture can be undertaken, by any one, but there are no manufactories in the canton.

Tobacco can be imported by any one, but subject to a duty of entry of $1\frac{1}{2}$ cents per 100 lbs.

There are no particular formalities or restrictions attending the circulation of tobacco.

No particular formalities or restrictions attend the exportations except a duty of export.

Canton of Unterwalden (upper).—All which is imported is for the consumption of the country. The duty is 16-10 cents per 100 lbs.

The cultivation is free, but there is none raised.

The manufacture is free to any one, but there are no manufactories.

The importations can be made by any one, but subject to a duty on entry.

The circulation is not subject to any particular formalities or restrictions. There is small duty on exportation.

Canton of Basle.—Imported solely for consumption; duty 48-10 cents per 100 lbs. They use principally the tobacco in leaves from Alsace and from the palatinate, (Germany.)

The cultivation is free, but there is none cultivated.

There are no particular formalities or restrictions attending the manufacture or the sale of tobacco.

It can be imported by any one, but subject to a duty on entry. The circulation is not subject to any particular formalities or restrictions. There is a small duty on exportation.

Canton of Grisons.—Imported solely for consumption; the cultivation and manufacture of tobacco are of very little importance. The duty is 76½ cents per 100 lbs.

There are no particular formalities or restrictions attending the cultivation or manufacture or sale of tobacco.

It can be imported by any one, but subject to a duty on entry and a duty on consumption. The circulation is not subject to any particular formalities or restrictions.

There is a small duty on exportation.

Canton of Tessin.—Imported solely for consumption; that which is cultivated in the canton is of a very inferior quality, and destined solely for the local consumption. The duty is \$6 66 per 100 lbs.

The cultivation is free, but very little is cultivated, and the manufacture is likewise free, as well as the sale of tobacco. It can be imported by any one, but subject to a duty on entry, and of consumption. The circulation is not subject to any particular formalities or restrictions. There is a small duty on exportation.

Canton of Vaud.—Tobacco is cultivated in the district of Avenches, Payerne, and Mendon; they produce about 270,000 lbs. Seeds of Virginia tobacco have been used but they have produced a quality of tobacco inferior to that of the canton. The former large manufactories which existed in the canton have ceased to work; there are now only small manufactories, which use only native tobacco.

The duty on foreign tobacco, in leaves, is twenty-five cents per one hundred pounds, and on manufactured fifty cents per one hundred pounds.

The cultivation is free, as also the manufacture of tobacco; and there are no particular formalities or restrictions on the sale of tobacco. The importation is permitted

to any one, but subject to a duty on entry, and likewise to a toll duty, which is levied on all merchandise destined for the consumption of the country.

The circulation is not subject to any particular formalities or restrictions. The exportation is permitted, but subject to a duty on leaf tobacco.

The canton of Valais.—The cultivation, the manufacture, and the sale of tobacco were, in 1826, put into the hands of a *farm* for nine years. The farm is the exclusive planter; the land cultivated belongs to the city of Sion; the government with the farm fix the retail price. If the farm wish to export a part of the crop, they pay a tax or duty of 72½ cents per one hundred pounds on exportation; but the tobacco manufactured in the canton is not subject to that duty or tax, and is entirely exempt on exportation.

The canton produces from 25,500 to 31,500 lbs. annually. The importation of foreign tobacco can only be made for the *farm*; the circulation is under the same restrictions.

The exportation of tobacco belongs also exclusively to the *farm*.

Canton of Geneva.—Solely imported for consumption. The duty on foreign leaf tobacco is 4 8-10 cents per one hundred pounds for the confederation, and thirteen and two-third cents per one hundred pounds for the custom house of the canton.

The cultivation is free, but none is cultivated in the canton; the manufacture is also free, as well as the sale of tobacco.

It can be imported, by any one, but subject to a duty on entry, as above-mentioned. The circulation is not attended with any formality or hindrance. There is no particular formality or restriction on its exportation.

Zurich, Fribourg, and the other cantons.—The tobacco which is imported is for the consumption of the country.

The cultivation, manufacture, importation, sale, circulation, and exportation of tobacco are not subject to any particular formalities or restrictions.

In Zurich and some other cantons none is cultivated or manufactured.

FRANCE.

Tobacco is permitted to be cultivated in six departments, viz: du Nord, du pas de Calais, du Bas Rhin, d'Ille et Vilaine, du Lot, and of the Lot et Garonne. It formerly was permitted to be cultivated also in the departments of the Bouches du Rhone and the Var; but, since 1835, it has been discontinued in the two last named departments.

The following table will show the total crop for five years, from 1830 to 1834, in the eight departments:—

Departments.	Total crop.	Quantity rejected and destroyed.	Quantity delivered to the régime.	Quantity classed as not merchantable, but sold to the régime.	Average price of the not merchantable.
					per 100 kilogrammes.
Du Nord, - -	20,078,355	228,565	19,849,788	7,725,944	frs. 51 60
Du Pas de Calais, -	4,046,243	411,396	3,634,847	1,291,155	34 05
Du bas Rhin, -	16,883,815	160,777	16,725,038	4,783,114	34 18
D'Ille et Vilaine, -	5,459,769	192,911	5,266,858	1,660,993	54 42
Du Lot, - -	7,778,870	392,969	7,385,901	1,026,169	36 35
Du Lot et Garonne,	7,432,985	406,087	7,026,898	1,632,091	38 00
Bouches du Rhone,	977,764	13,078	964,686	136,277	22 71
Du Var, - -	625,082	16,083	609,745	125,082	29 35
5 years, kilogrammes,	63,283,725	1,821,896	61,461,729	18,380,823	32 87
1 year average, do.	12,656,825	364,379	12,292,346	3,676,165	32 87
1 year average, in lbs.	28,477,631	819,853	27,657,778	8,271,371	82 74*

The tobacco called *not merchantable* is of the most inferior quality.

The department du Lot produces the best quality of the native tobacco: the leaves are gummy, of a handsome color, and much body: the sap has a smell of anise; but this smell is lost with time, and particularly in fermentation.

This tobacco is employed by the *régie* in all the different species of manufactured tobacco, with the exception of smoking tobacco; but notwithstanding that it approaches, in its quality, nearer than any other French tobacco to that of Virginia, yet it cannot take the place of it in the manufactures, for it is wanting in that penetrating and agreeable aromatic perfume which distinguishes the Virginia tobacco.

The department du Nord.—The district of Lille produces the best quality in the department for the usefulness of its employ, and its intrinsic quality: it may be assimilated to that of the department of Lot et Garonne.

The department of Lot et Garonne.—Since some years, the cultivation of tobacco has progressed in this department: its quality, although a little inferior to that of the department du Lot, approaches it now more than formerly. But although the tobacco of Lot et Garonne has, in many respects, a great analogy with that of the department du Lot, it differs in having less gum, and is more subject to contract a tummy smell when the manufacture is not properly attended to: this tobacco is employed in all manufactures with the exception of smoking tobacco.

Department d'Ille et Vilaine.—The cultivation of tobacco is concentrated in the district of St. Malo; originally its produce was of a good quality, but afterward the planters, by forcing the manuring and propagating a different species of tobacco, changed the qualities of their crops: it tended to produce leaves of a large dimension, but, being very fat, it was impossible, in a wet climate, to completely dry them by natural means, and they had recourse to pressing, in order to purge them of the vegetable water, which was in too great abundance. This operation, however carefully made, could not fail to change the quality of the leaf, and was the cause of the bad reputation of the tobacco of St. Malo; but since some years the planters have taken into consideration the reclamations of the *régie*, and the quality is becoming better.

Department du Pas de Calais.—Tobacco is cultivated in four districts. The produce of the district of St. Omer is, of all French tobacco, the best calculated for making smoking tobacco; it is for that purpose that which the tobacco of the department du Lot is for making snuff, and they are ranked in the first class for smoking tobacco.

The tobacco of this district is light, of a handsome color, and exempt from bad taste, but it has no perfume, nor that delicacy of sap which distinguishes the American tobacco proper for smoking in a pipe.

The tobacco of the district of St. Pol is light, and can be employed in the manufacture of smoking tobacco: in this respect it is useful to the *régie*, as France produces but a small quantity of leaves which are proper for that manufacture. This tobacco is of small dimension; the leaf is generally very narrow, and seldom comes to complete maturity: the fear of the autumnal winds hurries the gathering of the crop.

The foregoing remarks are equally applicable to the tobacco of the district of Montreuil, where, however, but a small number of communes apply themselves to the cultivation of this plant.

The tobacco of the district of Bethune has a better appearance than that from the districts of St. Pol and Montreuil: but they are not perfectly adapted either to the making of snuff or of smoking tobacco; it has not enough body for the first, and too much for the second; notwithstanding which the *régie* employs it for making smoking tobacco, for the reason that the greatest part of the tobacco from the other departments is still less proper for that manufacture.

Department du Bas Rhine.—The districts of Strasbourg and of Schelestadt are the only ones in which the cultivation of tobacco is authorized for the service of the *régie*. Although, compared with the other native tobacco, that of the department of the Bas Rhine is of an inferior quality in consequence of its rather disagreeable taste, one must say, however, that the best quality of its leaves, viz: those of the first and second qualities, in consequence of their lightness of color, are employed to some advantage in the manufacture of common smoking tobacco when admitted to a certain extent. Under this head this tobacco is useful to the *régie*; and on the other hand the leaves of low qualities are indispensable for the manufacturing of tobacco de Cantine

which the *régie* makes at Strasbourg for supplying the departments of the eastern frontier; these leaves are consequently employed on the spot, and their place could not be supplied except at a heavy expense of transportation.

The *régie* has distributed in all these departments, at different periods, American, Dutch, and Levant seeds, but they have not succeeded; and, generally, they continue to use seeds gathered in the department, or in the neighboring ones, or to change from *commune to commune*.

A planter in the privileged departments, who wishes to cultivate tobacco, must first obtain a permission in which is stated the number of plants he is permitted to cultivate on a hectare of land, say 30,000 plants, and he is not subject to any penalty in case the plants one-fifth less or one-fifth more on a hectare; but he would be subject to a penalty if he planted less than 24,000, or more than 36,000 plants on a hectare of land.

In a report made by the *régie* to the Government it is said that the nature of the French soil, and that of the climate, will never permit them to hope that the native tobacco can take the place of foreign tobacco.

The distance between each plant is regulated by the *régie*; the maximum is one metre between each plant, or 10,000 plants per hectare; and the minimum 40,000 plants, according to the localities.

By the law of April 28, 1816, the *régie* had to employ five-sixths of native tobacco in its manufactures; but by the law of 12th February, 1835, it was obliged to employ four-fifths at the extent of native tobacco; it consequently demanded from the cultivator only 10,000,000 kilogrammes of the crop of 1835. The cultivation was at the same time suppressed in the departments of the Var and of the Bouches du Rhone.

Previous to granting the permission to cultivate, the *régie* makes known the price at which the tobacco must be delivered to it; the leaves of a lower quality than that classed as not merchantable are destroyed on the spot.

The inspectors of tobacco are named by the prefect of the department; none are named by the planters. The guard-magazine and the controller of each magazine are included among the inspectors.

The *régie* has never been enabled to prevent smuggling, which is carried on to a great extent by men, women, and children, and even by the means of animals trained expressly for that purpose.

The destruction of the lower quality of the leaves has frequently been resisted, and has even occasioned bloodshed.

The following is the result of an average year of the five crops of 1830, 1831, 1832, 1833, and 1834, for the eight departments:

Quantity demanded by the *régie*, 28,710,000 lbs.; quantity delivered into their magazines, 27,448,573 lbs.; for which the *régie* paid \$1,734,823. The average price per 100 kilogrammes, 76 francs 18 centimes - \$6 35 per 100 lbs. The number of planters, 22,797; quantity of hectares cultivated, 9,874; average produce per hectare, 2,779 lbs., averaging per hectare, \$175 77; average amount for each planter, \$76 09; average number of plants, 202,400,866; average number of leaves, 1,771,720,222.

The *service of watching over the cultivation* is encharged with seeing that the regulations established each year by the prefects and council of the prefecture are strictly executed. For this purpose, it is necessary to verify the planting—and afterward the plantations made, in virtue of the permission, are conformable to the conditions determined on—and that they do not exceed the prescribed limits. It has to seek out, with the most scrupulous attention, the plantations which have not been authorized, and to destroy them; to take care that those plants which have reached a certain point are trimmed with regularity; to establish, by means of 1w operations, first, the number of the plants, and, secondly, the number of leaves; to take cognition of all the damage which has happened to the plantation, so as to furnish to the planter the necessary discharge to which he has a right under such circumstances; to prevent the use of the leaves of aftergrowth, by pulling up, immediately after the gathering of the crop, the stems and roots of the plant; in fact, to watch over until the delivery, and during all the time that the tobacco remains with the planter, and prevent any abuse which might otherwise happen by the tobacco being with the planter.

The officers of the special service have also to assist at the reception of the declarations of cultivation, and to take part in the necessary writings which arise therefrom.

They furnish, for the reception or rejection of these declarations by the competent authority, the information which their operations have enabled them to acquire, and which are noted in a book, in which they write the results of their visits to the planters. They are especially encharged with the advising the planters respecting the necessary ameliorations in the cultivation and drying of their tobacco.

At the period of the delivery of the tobacco, a part of these officers assist in the counting of the leaves, while others watch over the transportation of the tobacco from the domicile of the planter to the place where the delivery is made; and others make the necessary visits, to be certain that the tobacco to be delivered has been properly prepared, and the planter who has finished the delivery of his crop has not preserved to himself some portion of it.

In the six departments where the cultivation of tobacco is permitted, the special service is under the direction of an inspector-chief of the service, who is encharged also with the surveillance of the magazine for the leaves. This inspector directs the comptrollers, who are encharged under him with the direction of the officers attached to the jurisdiction of each magazine, and he visits the different parts of the country, to watch over the operations.

Since a few years, the *régie* treats for the foreign tobacco with but one seller for each quality of leaves; or, more properly speaking, concludes its arrangements with but one seller. The *régie* produces the sample of such qualities as it wishes to purchase, and the seller has to furnish precisely the same quality within the year. The several conditions are established in a *cahier de charges*, and are approved by the minister of finance.

The *régie* has acknowledged, in one of its reports, that the re-exportation to foreign markets from France, of tobacco brought into the French entrepôts, is extremely detrimental to the sale of the same, as they have been charged with the expenses in France, where the duty of *magasinage* is much higher than any where else, which, consequently, is very unfavorable to speculations; and, also, there is the expense of a double freight. "It is likewise to be observed," says the *régie*, and very truly, "that the importations into France never having much exceeded the wants of the *régie*, the foreign tobacco re-exported goes to a new market under the most unfavorable circumstances, it being considered as merchandise rejected by the *régie*."

A few years since, my much-esteemed friend, the learned and practical Dr. Bowring, and Sir Henry Parnell, having been consulted by the French Government respecting the best system to be followed by France in regard tobacco, gave as their opinion that the cultivation of tobacco in France should be interdicted; and that France, consequently, finding itself under the necessity of getting its supplies from America, would open to itself new markets, and commerce would multiply the exchanges of industry; and that, if some supposed advantages should be lost to the agricultural interests, French industry in general would be a gainer.

They further say that the actual method of levying the imposts on tobacco occasions great abuses; and the excessive severity of the officers of the fisc, necessitated by the numerous attempts at fraud, occasions innumerable vexations, and becomes a permanent cause of irritation. To preserve this expensive method, and at the same time to do away with the obstacles, the abuses, and the vexations attending it, would, they think, be a ridiculous pretension.

The reform which those gentlemen proposed was, to put a duty on entry on foreign tobacco equal to the amount of the actual total impost, and place the collection of the same into the hands of the customs, granting free liberty of manufacture and sale without any impediment, and to suppress the administration of the excise.

Those gentlemen finished their memorial by recommending the greatest prudence in fixing the amount of the duty, in case the system they recommend should be adopted, as a custom-house law which should establish too high duties would open a vast field to bad faith and to fraud, ruining those who respect it, and opposes itself to the development of commerce; while, on the other hand, a moderate duty is of an easy and cheap collection, and the commerce which does not seek to free itself from it takes a greater extension, and definitively a moderate duty produces more revenue than a high one.

The retailing of tobacco is made by persons authorized by the *régie*.

The following will show the net benefit derived from the *régie* to the French treasury from 1811 to 1835, inclusive :

According to an official statement the net benefit was - - - - 1,011,299,757
The advances made by the treasury, on the establishment of the exclusive system, were as follows :

A loan to the <i>caisse de service</i>	-	-	-	-	69,000,000
Amount of the guarantee (<i>cautionnements</i>)	-	-	-	-	35,662,190
					104,662,190

Sum total for which the <i>régie</i> has to account, francs	-				1,115,961,947
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The payments into the treasury by the <i>régie</i> have been	-	-	-	-	1,058,298,508
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The value of the capital of the <i>régie</i> , according to the inventory of 31st December, 1835	-	-	-	-	57,945,215
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Of which 47,611,885 francs for the intrinsic value of the tobacco composing the supplies of the <i>régie</i> , but from which should be deducted the balances to be paid at that period.					
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&c.	-	-	-	-	-	281,776
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57,663,439

francs

1,115,961,947

Average amount of benefit for one year, francs	-	-	-	-	44,638,478
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Equal to	-	-	-	-	-	\$8,332,515
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But to the above amount should be added the losses of the *régie* in consequence of the invasion, and of which no mention is made in the above statement.

Tobacco demanded or abandoned	-	-	-	-	-	19,500,000
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Houses and utensils	-	-	-	-	-	1,500,000
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The <i>régie</i> has likewise delivered up to the administration <i>des domaines</i> sundry buildings, valued at about	-	-	-	-	-	540,000
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francs

21,540,000

On the other hand, there should be deducted for the expenses of former balances, and which do not figure in the above	-	-				2,000,000
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francs

19,540,000

Average for one year	-	-	-	-	-	781,600
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Equal to	-	-	-	-	-	\$144,898
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Amount of average of one year (as above)	-	-	-	-	-	8,332,515
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Total average of one year's benefit to the <i>régie</i>	-	-	-	-	-	\$8,447,413
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In 1837, the monopoly of tobacco produced to the French treasury a profit of 59,000,000 francs, equal to \$11,113,333, being 3,400,000 francs more than in 1836. The profits gained by the 25,852 authorised retailers amounted to 11,809,773 francs, equal to \$2,204,490. It has been calculated that, as the population at the end of 1836 amounted to 33,331,021 souls, the annual consumption of snuff for each individual was about 6½ ounces, and of smoking tobacco 8½ ounces.

REMARKS.

By the foregoing report it will be observed that, of thirty-six states in Europe, there is in twenty-four of them perfect freedom of competition in every species of industry exercised in the article of tobacco.

Those twenty-four states are, Denmark, Sweden, Norway, Russia, Bremen, Hamburg, Lübeck, Brunswick, the two Mecklenburgs, (Schwerin and Strelitz,) Holland, Belgium, Prussia, Baden, Wurtemberg, Bavaria, grand duchy of Hesse, Nassau, electorate of Hesse, Saxony, Hanover, Switzerland, (with the exception of the canton of Valais,) England, and Hungary.

Of those twenty-four states, there are twenty where the cultivation, the manufacture, and the sale of tobacco enjoy absolute liberty, that is to say, without any special control or restrictions, only in some of those twenty states the manufacture, &c., is subject to a patent tax, common to all industry; and of the other four states, viz: Prussia, electorate of Hesse, kingdom of Saxony, and England, the first three have subjected the cultivation to a tax on the land under cultivation, and the last named not only absolutely interdicts the cultivation, but subjects the manufacture and the sale to severe and innumerable formalities, restrictions and inspections, and to a special tax of license, manufacture, and sale. But it may be said that, in all those twenty-four states, the importation and exportation of tobacco are open to any one on paying a duty of entry and of exportation.

The following states have adopted the system of monopoly, or of a state *régie*, viz: Sardinia, in its continental states and in the island of Sardinia, Spain, Roman states, France, and Austria, (with the exception of Hungary,) and in Parma.

In three of those states, viz: in Spain, Parma, and the continental states of Sardinia, the cultivation is absolutely interdicted; but in the others, viz: in France, the cultivation is only restrained. But, in all the seven above-mentioned states, the manufacture, the sale, and the importation are absolutely interdicted to individual enterprise.

The following states have adopted the system of farming the tobacco, (monopoly,) viz:

Portugal, Naples, Tuscany, Poland, and the canton of Valais, in Switzerland. In two of those states, viz: Tuscany and Portugal, the cultivation is absolutely interdicted; in Naples it is restrained; in Poland it is free, but under some conditions, and probably it may be considered in fact as restrained; and in the canton of Valais the cultivation is interdicted to individuals, but permitted to the farm: and in all these five states the manufacture and sale of tobacco, and also the importation, are absolutely interdicted, except to the farm.

The system of imposts is thus regulated:

In the states of free competition it consists for almost all of them in the amount of the duty of importation and the tax of patent, and for others there is, besides, a duty on exportation; but in Prussia, the kingdom of Saxony, and the electorate of Hesse, there is also a high tax on the land under cultivation with tobacco, and in England a license tax on the manufacture and sale of tobacco.

In those countries where it is put to farm, it arises almost entirely from the price of the lease of the farm, and in some also from the duty on importation.

In those countries where the *régie* exists, it results from the profits derived from the difference in the price of purchase, and of the sale over the cost of manufacture.

The enormous duties and restrictions imposed by the various Governments of Europe on our tobacco trade are the most serious injury to our agricultural and commercial interests.

Europe levies a revenue of about \$30,000,000 on about 100,000 hogsheads of American tobacco, which cost in the United States about \$7,000,000. England alone levies about \$17,275,500 on about 18,000 hogsheads of our tobacco, in the form of duties, excise, licenses, &c., being equal to about two-thirds of the expenses of their navy, and about equal to the whole expenses of the Government of the United States of America.

Extract from the letter of James Gray, Esq., respecting duties, &c.

"The impression seems to prevail with the planters, and probably the politicians of our State, that if the duty on tobacco was reduced, or done away entirely, in those countries, the demand for the article grown in Virginia would be greatly increased, and that prices would thereby be higher, thereby greatly benefitting the planter and increasing the wealth of Virginia. Now, I believe this opinion to be erroneous, and that some few facts are worth a thousand theories, and may satisfy many that, in some things, free trade is not always the best for everybody. In the first place, Virginia only raises about one-third of the tobacco made in the United States, and nearly one-half is manufactured at home, and the labor put upon it doubles the value; a good deal of which is exported in the manufactured state, with the increased value, and is of a quality to command a preference, and in consequence of the high duties paid in the European markets named, particularly England, completely excludes them from competing with us in all the lesser markets in the world, where the article is used and admitted at moderate duties or free. Against tobacco is raised in Hungary and France, and many other places in Europe and South America and the West Indies, and very near, if not quite, as much tobacco is raised in Europe and European possessions as there is in the United States. Do our planters know this fact? Tobacco can be raised in Ireland to a great extent, and even in parts of Russia. Why has not more been raised in Europe, especially in Ireland, France, and Holland? Simply because theirs is an inferior article to ours, and, as such, could not pay the high duty that ours can bear. But look at Holland and Germany, where the duty is very inconsiderable, almost nothing, and you find tobacco so low in price that their markets are worth nothing to the Virginia planter, except merely to take off some 5,000 or 10,000 hhds. of lugs and inferior leaf annually, at \$3½ to \$4½ and \$5. And why is this? Because they use tobacco principally for smoking, and an inferior cheap article will do; and, as there is little or no duty, the moment prices get above \$3½ or \$5, they resort to the use of their own growth, but, at \$3½ or \$4 to \$5, they give the preference to American tobacco. Suppose the trade in Great Britain, France, and Italy, placed upon the same footing of Holland and Germany, is it not reasonable to believe that all Europe, where tobacco can be raised, will raise it, for labor is cheaper there than here? The consequence would be, more tobacco would be raised and more would be consumed; but the growers in Virginia would have to take what they could raise it for in Europe, for we must bear this fact in mind, that in Europe (except in Great Britain) they do not chew tobacco—they smoke and snuff. The Virginia is used principally for chewing and mixing with other tobaccos to make snuff; very little of it is used in smoking, and yet much the larger portion of tobacco used in the world, I presume, is consumed by smoking. There is now, and has been for years past, a demand for Virginia tobacco beyond her ability to raise it, and at prices paying the cultivator of the soil better than any thing else. Let the planters, then, raise more if they can, and if the product becomes so great that they find it necessary to increase the consumption, and they are willing to compete with the European growers, by selling their crops at \$3 to \$4 and \$5 to \$6 per 100 lbs., then, indeed, it may be well to seek to have the duty taken off. But it does seem to me that, unless we can get foreign Governments to take the duty off of all American tobacco, and to prohibit the cultivation of it by their own subjects, and to keep the duty on all tobacco raised in Europe; we have no right to complain, but should be well satisfied to find our better article protected by a duty so high as almost to exclude their inferior article raised at home, and which, if used to any great extent, must reduce the value of ours. It is not the interest of our planters to cultivate double the quantity of ground, and exhaust their land to make a large quantity of inferior tobacco to sell at \$3 to \$5; they had much better cultivate half the quantity of land, make good tobacco, and get for it from \$4 to \$10, as they now do. These, gentlemen, are my views on this subject, hastily sketched; no doubt erroneous in some particulars, but, in the general, I believe to be correct. My only object in presenting them is to benefit the tobacco growing interest and the trade of Virginia."

A statement showing that, under the sanction of the present enormous duty, a sum of money is raised on the laboring classes, by Government and smuggling, sufficient to pay the whole expense of the effective service of the navy, army, customs, excise, and the pension list; and that a reduction of the duty to 1s. per lb. would be equivalent to a reduction of £5,850,000 taxation to the people: compiled from parliamentary evidence, the reports of the commissioners of revenue and excise inquiry, Sir Henry Parnell on financial reform, and other authentic documents.

IRELAND.

Duty was paid upon 31,701,965 lbs. in the four years ending 1796, making an average of 8,000,000 lbs. per annum, with a population not exceeding 3,500,000. In the year ending 5th January, 1836, duty was paid only on 4,876,092 lbs., with a population of 8,592,000. In evidence before the commissioners of revenue inquiry, (1824,) it appears that 70 cargoes, containing 3,644,000 lbs., were smuggled between the port of Waterford and the Giant's Causeway in one year; and in the same time nearly 1,000,000 lbs. was known to be smuggled into one small port in the northwest, called Tirlin Head; and in the same year there was another quantity of 700,000 lbs. at Kinnagoe; besides which, there is a large enumeration of places which rest mainly for their subsistence on the trade of smuggling. Sir Henry Parnell, in his work on finance, states that *three-fourths* of the consumption is supplied by the smuggler. The committee of the honorable the House of Commons, on the growth of tobacco in Ireland, in 1830, thus express themselves in their ninth resolution: "That it is the opinion of this committee, that it further appears from the *evidence* that the smuggling of foreign tobacco is at present carried on to a great extent; and that all the measures *now* adopted, at great expense to the country, are and will be *ineffectual* to suppress it, so long as the temptation of evading a duty equal to twelve times the value of the article upon which it is imposed, remains." The commissioners of excise inquiry, in their sixth report, (1834,) page 41, say: "The suppressing the smuggling of tobacco cannot, we maintain, be effectually provided for, except by removing the cause of it—namely, the excessive rate of duty." Mr. Poulett Thomson, in his speech on the taxation of the empire, 25th March, 1830, says: "According to all accounts laid before the House on the subject, smuggling in tobacco is carried on to the greatest possible extent; and the only mode of meeting this system is by fairly reducing the duty; and, I believe, that were it reduced to 1s. or 1s. 6d. per lb., the public would be greatly served, and smuggling put down." Lord Althorp, in bringing forward his budget, (12th February, 1831,) proposed to reduce the duty to 1s. 6d. per lb. Mr. McCulloch, in his *Commercial Dictionary*, page 1164, says: "We question, indeed, whether, allowing for the clandestine importation, the consumption be relatively less in Ireland at this moment than at any former period. Under the present system, Government collects an exorbitant duty upon about a fourth part of the tobacco consumed in Ireland, the other three fourths being supplied by the smuggler; the duty being at once an incentive to his energies, and a premium to indemnify him for his risk. A fourth part of the demand in Great Britain is probably supplied in the same way."

The consumption at the present moment, in Ireland, cannot be less than 20,000,000 lbs., which, at 3s. per lb., is equal to the whole sum received upon tobacco in the United Kingdom. The duty paid up in Ireland in the year ending 5th January, 1836, was on 4,876,092 lbs., producing £726,009 15s.; so that under the sanction of this iniquitous tax, the smuggler extorts from the laboring poor of that country £2,100,000 per annum. Now, if this sum were not taken out of the country, the Irish people could afford to pay the 555,000*l.* tithes—the whole income of the church establishment of that country* (£310,000,) and have one million of money left for the relief of the poor. The baneful effects of this exorbitant duty will further appear, by consulting Sir Henry Parnell's work on financial reform, in which he states that the whole net revenue derived from Ireland does not exceed £3,700,000.

*McCulloch's Statistics, page 434.

GREAT BRITAIN.

In the year ending 5th January, 1836, duty was paid upon 17,095,520 lbs., producing £2,561,641 14s. That the legal or duty paid consumption has not kept pace with other articles necessary to the comforts of the laboring classes, is proved by the following table; and every parliamentary document and statistical statement shows that 13,000,000 lbs. are introduced by the smuggler, which takes out of the pockets of the people £1,950,000 per annum.

UNITED KINGDOM.

Population (1801) 14,942,646.

Tea.	Coffee.	Tobacco.
23,737,554 lbs.	750,000 lbs.	16,904,752 lbs.

Population (1835) 26,371,000.

Tea.	Coffee.	Tobacco.
36,574,000 lbs.	23,295,046 lbs.	21,974,922 lbs.

In the year ending 5th January, 1836, duty was paid upon 21,974,922 lbs., producing £3,290,651 9s. To protect the revenue upon tobacco, the coast guard and preventive services were created in 1820, when the net revenue upon this article in Ireland was only £516,446 2s. 6d., while the expense created by these services was £800,000, being 1s. per lb. on the quantity duty-paid at that time; but the reduction of the duty to 3s. per lb. in 1825 has caused such an increase in the duty-paid consumption, that it is now reduced to 9d. per lb. upon the whole quantity duty-paid in the United Kingdom, which is more than double the first cost of the article.

The quantity now consumed cannot be estimated at less than 50,000,000 lbs., which, at 1s. per lb., would produce £2,500,000, and is as much as Government now receives upon the present 21,000,000 lbs. legally consumed at 2s. 3d. per lb., which is the net amount after deducting the 9d. per lb. or £800,000 paid to coast guard and preventive service. It appears that the smuggler takes out of the pockets of the people of Ireland £2,400,000, and of the people of Great Britain 1,950,000; making, together, the almost incredible sum of four million three hundred and fifty thousand pounds.

The following statement shows the sum of money raised upon the laboring classes for the duty on tobacco by Government, and the sum raised by smuggling under the sanction of the enormous tax upon that article; which two sums thus raised are equal to the whole expense of the effective service of the army and navy, customs, excise, and the pension list.

Total estimate for the effective army service, 1836-37, (vide McCulloch's Statistics, page 559)	-	-	-	-	£3,460,454
Total estimate for the effective service of the navy, 1835-36, (vide McCulloch, page 559)	-	-	-	-	2,416,300
Expense of customs, (vide McCulloch, page 528)	-	-	-	-	631,136
Expense of excise, (vide McCulloch, page 528)	-	-	-	-	902,750
					£7,410,940

Expense of coast-guard and preventive service, which is equal to 9d. per lb. on all the tobacco duty paid, (vide Sir Henry Parnell on Financial Reform,) £800,000

Duty paid into the treasury on 21,000,000 lbs., (official return, January,

1836,) at 3s. per lb.	-	-	-	-	-	-	£3,200,000
Raised by the smuggler on 20,000,000 lbs., at 3s. per lb.	-	-	-	-	-	-	4,350,000
							£7,550,000

Leaving a surplus (sufficient to pay the pension list) of £115,000.

The reduction of the duty to one shilling per lb. would operate on the country in the same way as a reduction of taxation to the immense amount of £5,850,000, viz:

Duty paid to Government and the smuggler	-	-	-	-	-	£7,550,000
Expense of coast-guard, &c., saved	-	-	-	-	-	800,000
						8,350,000
Duty on 50,000,000 lbs., at 1s. (now consumed)	-	-	-	-	-	2,500,000
						£5,850,000

A most extraordinary infatuation must prevail amongst the members of the honorable House of Commons to allow a service to exist to enforce the exorbitant tax on tobacco at an expense of £800,000—exceeding the whole charge of the customs by 170,000*l.*, and equal to 9*d.* per lb. on all the tobacco duty-paid. If it be said that the preventive service and coast-guard are necessary to secure the revenue on foreign spirits, the following official statement will show that they have failed to do so; for in the year 1801 duty was paid upon 2,192,546 gallons, and in 1836 upon only 1,318,741 gallons. Now, it is too absurd to believe that a charge of 800,000*l.* per annum has been incurred to secure a revenue of 1,509,665*l.* 8*s.* 9*d.*

The coast-guard, preventive, or, in fact, any other service, cannot prevent the clandestine introduction of an article charged with a duty twelve times its first cost, yet Government has gone to the enormous expense of 800,000*l.* per annum, in attempting to levy a duty on the whole quantity consumed; although their own experience, and ancient and modern history, bear evidence that such a rate of taxation never was productive to the treasury of any nation, whilst it invariably inflicted a great evil upon the people. The effect of this high duty in demoralizing the people and increasing crime, is most appalling:—it has converted nearly every person connected with our marine service into smugglers; the poor in Ireland, to whom tobacco is as necessary as potatoes, glory in smuggling it; and it would be as just in Government to levy a tax upon potatoes, as it is to continue the present duty on tobacco.

Many inhabitants of our seaport towns are constant dealers in smuggled tobacco, and it is circulated through the rural districts by itinerant dealers in retail quantities, whilst the daring smuggler who pays 10*l.* per hogshead and receives 18*l.* for it, carries on his business with a large capital, and finds means to smuggle whole cargoes into consumption.

The following memorials to the Lords Commissioners of the Treasury will show how it affects the merchant and manufacturer:

“To the Right Honorable the Lords Commissioners of his Majesty’s Treasury :

“The memorial of the manufacturers of tobacco and snuff, in the port of London,

“MOST HUMBLY SHEWETH :

“That your memorialists have large capitals employed in the tobacco and snuff trade, and that their machinery and utensils for the manufacture of the same are of great value, and superior to any other in the world ; but, in consequence of the high

duty upon tobacco, such an immense quantity is introduced by the smuggler, that their property is most seriously deteriorated in value: and, by having to compete with a trader who does not pay duty, they are prevented from obtaining a remunerating profit on their sales, besides being deprived of a great portion of their legitimate trade.

"That the commissioners of revenue inquiry, in their 10th report, (1821.) show the great extent to which tobacco is smuggled—particularly into Ireland, and recommend an immediate reduction of the duty as the only means of counteracting the evil.

"The committee of the honorable House of Commons, in their report on the growth and cultivation of tobacco in Ireland, (1830,) thus express themselves in their ninth resolution: 'That it is the opinion of this committee, that it further appears from the evidence that the smuggling of foreign tobacco is at present carried on to a great extent, and that all the measures now adopted, at a great expense to the country, are and will be ineffectual to repress it, so long as the temptation of evading a duty equal to twelve times the value of the article on which it is imposed, remains.' The commissioners of excise inquiry, in their sixth report, (1834.) page 41, say: 'The suppressing the smuggling of tobacco cannot, we maintain, be effectually provided for, except by removing the cause of it—namely, the excessive rate of duty.'

"That your memorialists further state, that the quantity of tobacco required for the consumption of Great Britain at a low duty cannot be estimated at less than thirty millions of pounds weight, and for Ireland twenty millions. That this quantity is not excessive, is proved by the consumption of the United States of America, according to the official report, being 108,000,000 of pounds per annum, with a population of about sixteen millions.

"That the effect of this duty also deprives your memorialists of a large trade, which they would otherwise have in every part of the globe, for snuff and manufactured tobacco, which, were the duty lowered to one shilling per pound, they believe would be equal in quantity to the consumption of the United Kingdom: by which his Majesty would derive a revenue of one shilling per pound upon all British manufactured snuffs consumed abroad.

"Your memorialists further show, that, by the report of the register of the Treasury of the United States of America, (4th July, 1836.) for the year 1835, there was exported from that country 3,871,854 lbs. of manufactured tobacco; whilst, during the same period, with all our advantages of machinery and superior manufacture, there was only exported from the United Kingdom 55,233 lbs. of British manufactured tobacco, and 12,257 lbs. of British snuff; but, at the same time, there was exported from the King's warehouse 205,095 lbs. of tobacco of foreign manufacture, to the great injury of your memorialists.

"Your memorialists therefore humbly pray that, in accordance with the recommendation of the select committee of the honorable House of Commons, and the commissioners of revenue and excise inquiry, the duty upon tobacco be lowered to one shilling per pound.

"And your memorialists, as in duty bound, will ever pray."

The following is a copy of the memorial presented to the Honorable the Lords Commissioners of his Majesty's Treasury, by the merchants of the port of London:

The Memorial of the Importers of Tobacco in the port of London, sheweth:

"That your memorialists, from daily experience, have reason to believe that large quantities of tobacco go into consumption without paying any duty; and they are confirmed in this belief by the commissioners of revenue inquiry, in their tenth report,

(1824,) by evidence before a select committee of the Honorable House of Commons, in 1830, on the growth and cultivation of tobacco in Ireland, and by the commissioners of excise inquiry, in their sixth report, (1834;) and Sir Henry Parnell, in his work on Finance Reform, page 39, comes to the conclusion that full three-fourths of the tobacco consumed in Ireland is supplied by the smuggler.

"That your memorialists humbly submit that, so long as the temptation of evading a duty equal to twelve times the value of the article on which it is imposed remains, all the measures now adopted, at a great expense to the country, are, and will be, ineffectual to repress smuggling.

"That every statistical account published, relating to this article, proves that it has not progressed in the ratio of the population; but your memorialists believe that, were the heavy restrictions removed, the public would be greatly served, and the revenue not suffer.

"That to compete with the illicit trader, the manufacturers are compelled to sell their goods for less than a remunerating price; and, to the same extent that smuggled tobacco is introduced, so is the sale and consequent value of the raw article, imported by your memorialists, for the supply of the United Kingdom, diminished; which not only deprives them and your memorialists of a portion of their legitimate trade, but operates prejudicially to the mercantile interests of the country.

"That, from the superiority of the British machinery and manufacture, they take leave to say that, if it were not for the present excessive tax, there would exist an extensive export demand for the British manufactured tobacco and snuff, which would afford additional employment to the working classes of society, to British shipping, and bring an increased trade to the country.

"That a low duty upon all articles of general consumption, whether of luxury or necessity, is the most certain means to produce a large revenue, is so universally admitted by all statesmen and political economists, that your memorialists are induced to pray that the duty upon tobacco be reduced to one shilling per pound, as recommended by the various Government commissioners who have investigated the question; and in making this request, it is after mature consideration, and with a strong conviction that the result will be beneficial in a commercial, and not impolitic in a revenue point of view.

"And your memorialists, as in duty bound, will ever pray."

"The Memorial of the Importers, Dealers, and others concerned in the Tobacco trade in the port of Liverpool, sheweth :

"That your memorialists have at various times petitioned Parliament to reduce the duty on tobacco, upon the ground that their trade in the article was much circumscribed in consequence of the operations of the smuggler, through the temptation held out to him by the high rate of the duty; for the proof of which, they appealed to various reports made to Parliament—in particular to that denominated the 'Tenth Report of the Commissioners of Revenue Inquiry.' They would also appeal to the evidence adduced before a select committee of the House of Commons, appointed in 1830, to investigate the subject of the growth and culture of tobacco in Ireland; in all which the immense quantity smuggled annually into Ireland is so fully stated, as to prove that that part of the United Kingdom is supplied by the smuggler with three times the quantity of tobacco that is furnished from the Government stores; and your memorialists have every reason to believe that the operations of the illicit trader have of late years kept pace with the wants of the increasing population of Ireland.

"That the high duties operate to the disadvantage of the revenue, is a fact now too universally admitted to need much to be adduced in proof of the assertion; however,

your memorialists wish to exhibit facts, by showing the quantity of tobacco upon which duty was paid at three different periods, as follows:

		1811,	1822,	1836,
		At the rate of 2s. 2d. per lb.	At the rate of 4s. per lb.	At the rate of 3s. per lb.
England,	- -	14,329,766	11,369,767	15,087,239
Scotland,	- -	1,648,050	1,502,997	2,011,591
Ireland,	- -	6,221,646	2,614,954	4,875,092
		<u>22,199,462 lbs.</u>	<u>15,587,748 lbs.</u>	<u>21,974,922 lbs.</u>

* But, to place the impolicy of high duties in a more glaring form, they show that in 1828, when the duty upon cigars was eighteen shillings per pound, duty was paid upon 8,600 lbs.; in 1830, when the duty was reduced to nine shillings per pound, duty was paid upon 66,000 lbs.; and such has been the increase of consumption, that in 1836 the amount upon which duty was paid exceeded 141,600 lbs.

* It has been urged, and very plausibly, your memorialists admit, by many—particularly when Lord Althorp, as Chancellor of the Exchequer, proposed to reduce the duty—that tobacco, being a noxious weed and a mere article of luxury, was the very best subject for a high rate of taxation.

* But, in reference to the preceding statements, they remark that that part of the subject-matter which is really an article of luxury, or, in other words, alone within the grasp of the rich—cigars—has been reduced to one half the amount of duty, which has caused an increase to the revenue of nine times the amount derived therefrom in 1828, when the rate of duty was eighteen shillings per pound. The rich alone use cigars; the poor consume nine-tenths of all other tobacco; who, therefore, your memorialists ask, is prepared to refuse to them that boon upon which an article of necessity (to the peasantry of Ireland at least) which has been accorded to the rich?

* Your memorialists submit that a reduction of duty to one shilling per pound would be beneficial—to your memorialists, in increasing their trade; to the poor in general, in reducing the price of manufactured tobacco, which, like tea, is a stimulant known to supply the use of ardent spirits; to the revenue, by increasing the amount collected on this article, and by annihilating the smuggler, with all the attendant expenditure now in vain employed to check his career.

“And your memorialists, as in duty bound, will ever pray.”

N. B. Similar memorials presented from Bristol, Newcastle, and other places.

As it regards the manufacturer, it should be mentioned, that though he employs an immense capital, and can manufacture tobacco and snuff in a manner superior to any competitor in the world, yet he is the only manufacturer in the kingdom whom the revenue laws prevent exporting his goods to foreign countries; it is a hardship which Government ought at once to relieve him from; and in doing this, would afford considerable employment to the laboring classes, shipping, and the general commerce of the country.

For the truth of all these assertions, we refer to official documents laid before the Honorable House of Commons, in the report of the Commissioners of Revenue Inquiry, 1824; the report of, and evidence before, a select committee of the Honorable House of Commons, 1830, on the growth and cultivation of tobacco in Ireland; the report of, and evidence before, the Commissioners of Excise Enquiry, 1834; Sir Henry Parnell's work on the Financial Reform; Mr. McCulloch's Commercial Dictionary and Statistical Account of the British Empire; and the Right Honorable

Poulett Thomson, in his speech on the taxation of the empire, 25th March, 1830 ; and Lord Althorp, in his budget, 12th February, 1831.

We trust that every member of Parliament will investigate these statements with the care of a person intrusted not only with the interests of his constituents, but consistent with the duty he owes the country, to relieve it and the laboring classes from this *oppressive tax*.

To the Honorable the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled :

The humble petition of the operatives and other members of the laboring classes
in the city of Bristol,

SHOWETH :

That the use of manufactured tobacco has become necessary to them during the hours of toil, and their chief consolation when they cease from labor ; but the present high cost prevents their enjoying it, without depriving their wives and children of many comforts.

That your petitioners, as dutiful and loyal subjects, are always ready to contribute their full share towards maintaining the dignity of his Majesty's crown ; and upon all occasions, both by land and sea, they have cheerfully shed their blood to uphold the honor of the empire.

That the enormous tax upon tobacco has led to such an extensive clandestine introduction of it, that, from the hard earnings of your petitioners, a sum is raised upon them by Government of three millions, and a further sum of four millions of money by smuggling.

That your petitioners rely upon the paternal care of your honorable House to relieve them from this oppressive tax, and humbly pray that the duty upon tobacco may be reduced, so that they may enjoy the use of it at a price consistent with that paid by persons of their class of society in other commercial countries, and without inflicting an injury on their families by the indulgence of this, their only luxury.

And your petitioners, as in duty bound, will ever pray.

ENGLISH REGULATION AS TO IMPORTATION.

The price of tobacco in bond varies from three pence to six pence per pound; so that the duty of three shillings amounts to 1200 per cent on the inferior, and 600 per cent on the superior qualities. Now, though the use of tobacco be frivolous, it is at the same time an innocent gratification, and we do not see any reason whatever for loading it with such oppressive duties—even supposing it were possible to collect them. The more the wants and desires of man are multiplied, the more active and industrious they become; and so far from preventing luxurious indulgences, a wise government should exert itself to increase the number and diffuse a taste for them as widely as possible; but supposing it to be otherwise, still the magnitude of the tobacco duty is altogether indefensible; it is neither calculated to produce the largest amount of revenue nor eradicate the taste for the article. Its exorbitancy is advantageous to the smuggler, and to him only. With the exception of brandy and Geneva, tobacco is the only article clandestinely imported. If, as one might be half inclined to suppose, the duty were intended to give life and activity to the nefarious practice of illicit traders, it has completely answered its object; but in every other point of view its failure has been signal and complete.

Tobacco is not to be imported in a vessel less than a hundred tons burthen, nor unless in casks, hogsheds, cases, or chests, containing at least one hundred pounds net weight, if from the East Indies, or four hundred and fifty pounds weight if from any other place, or one hundred pounds weight if cigars; except tobacco from Turkey, which may be packed in separate bags or packages, providing the outer package be a hogshed, chest or cask containing four hundred and fifty pounds net weight at least, except Guatemala and Columbian tobacco, which may be imported in packages of not less than ninety pounds. Tobacco is not allowed to be imported unless into the following ports, viz: London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, White Haven, Hull, Glasgow, Glasgow Port, Greenwich, Leith, New Castle, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newery, Sligo, Waterford and Wexford. A rent of four shillings is charged on every hogshed, cask, chest or case of tobacco warehoused in every warehouse provided by the crown, two shillings being paid immediately on depositing the tobacco in the warehouse, and two shillings more before the tobacco is taken out for home consumption or exportation. It may remain three years in the warehouse without any additional charge for rent. No abatement is made on account of damage, but the merchant may, if he choose, abandon the tobacco, which is to be destroyed. The allowance of duty from tobacco on board of her Majesty's navy and for each soldier on foreign service is fixed at two shillings per lunar month. Tobacco that has been exported cannot be reimported without being subject to the same duty as if it were imported for the first time. Tobacco cannot be entered for exportation in any vessel less than seventy tons burthen. When tobacco is re-shipped for exportation an allowance is made for shrinkage from the seller to the buyer, of thirty pounds per hogshed on Virginia and Kentucky, and thirteen pounds of Maryland, on the landing weights.

TOBACCO—ITS GENERAL EFFECTS, &c.

Though tobacco has met with much opposition in almost every country, yet such opposition in place of impeding the progress of its use, seems to have stimulated its advocates with a desire for greater indulgence. The Turk who had a pipe thrust through his nose, and was compelled thus to display himself in mid day through the streets, still found a solace in his *hookah*; the Arab whose ears were crepped and nose snipped, still found consolation for the loss of his features in the fragrant fumes of his *tchiboun*. And the denunciation of tobacco by the milk and water lung, in his counter blast, did but little towards annihilating the “stinking vanitie.”

Among the many who have opposed the use of tobacco, few, or perhaps none, have been generous enough to grant it the same toleration as is extended to other luxuries though less pernicious in its effects, and by no means more easily dispensed with, by those who are accustomed to its use. Theories are but sorry proofs when compared with facts, and it must be by theory alone a position can be sustained that tobacco acts upon the system mentally and physically as a “slow poison” as has been frequently asserted. Facts prove most clearly that tobacco has no such effect in any case pathological, proofs, anathemas of divines to the contrary notwithstanding.

To prove that tobacco has the effect of a slow poison, it would be necessary at least to show that the majority who use it become idiotic, their physical constitution shattered, and a prostration of all vital energies—can this be done? I would answer that it cannot. Not mistaking an exception for a general rule as is frequently the case with the opposers of tobacco, we will look to those classes who consume the most, and are accustomed to the use of tobacco from an early period of life; those classes comprise the mariner, the soldier, the mechanic, and who as a general thing are more healthy, attain a greater age, or more perfectly retain their faculties? Perhaps as is frequently the case, it will be said that it is their mode of life, giving them exercise, and making them healthy and able to resist such ill effects for a great length of time. Still if tobacco is a slow poison, why are not the effects visible even in a healthy constitution when used in large quantities, from the age of ten to sixty and seventy? For it is used, not unfrequently, from as early period of life to as old an age without any observable effect either one way or the other, showing plainly that the result is not injurious if not beneficial.

On the other hand, when tobacco has been used in smaller quantities, and commenced at a more advanced period of life, and the constitution has been impaired by rum, riot, sluggishness, and gormandizing, producing gout, and a variety of other diseases, why should tobacco father the evil when it is plain to be seen that if any, tobacco has been the slightest cause.

Again it is said that the use of tobacco is a “frivolous and filthy practice admitting the most,” suppose such to be the case, there are other practices more filthy and disgusting, affording less real gratification, which produce beyond a doubt in many instances the most fatal consequences to health and enjoyment, and still indulged in, from the fact that few are exempt from a desire leading to such gratification.

Another position taken is that the use of tobacco creates an appetite for liquors, wines, &c.

However honest the authors may have been in such opinion, no position appears to be more groundless, and no idea more erroneous: It is very true that when tobacco is first used in chewing or smoking, it produces a great degree of thirst which is only quenched by a draught of water, providing the individual has not already accustomed himself to the use of strong drinks. When tobacco has been used for a short time, this unnatural thirst ceases in a great measure, and the loss of saliva becomes a matter of no importance, and as such is the case, the argument that tobacco is an incentive to the use of strong liquor, holds just as good against a dinner of cod-fish.

It would be hard to find a more abstemious people than the German, and one who

more frequently indulge in smoking, which, with many other facts, seems to plainly show that the use of tobacco is by no means necessarily allied to drinking.

That tobacco is injurious to some constitutions there is no doubt, and in such instances the ill effect is easily to be seen and felt, consequently reason would teach such individual to discontinue its use.

As a proof of the foregoing, I have consulted the justly celebrated Dr. Mott, who most kindly referred me to the following, found in his travels in Europe and the East.

"There is one habit common to the countries of Northern Europe, which, however loathsome and annoying to some, and however severely reprobated by others is, it may be said almost universal. I mean the use of *tobacco* : which, though apparently everywhere most freely indulged in by all classes, and even by both sexes, was not as it appears to me attended with these injurious results which the denunciation it has received in our own country, would have led me to anticipate.

If this "good creature" and "precious weed" as it was called when first brought into vogue by Sir Walter Raleigh, were so extremely deleterious as some would have us believe, it appears to me inconceivable how we should find the most vigorous constitutions and well developed forms among those very people where it is so profusely employed, chiefly in the form of smoking.

My impression with regard to the humid climate and locality of Holland, and it accords with observation there, is, that its use is more or less prophylactic or preventive of the endemial fevers of low and marshy countries. The moderate use of this weed we are inclined to think may under many circumstances, be not only harmless, if not also preventive and remedial.

In France its consumption is certainly on the increase, and in England we should judge that it is getting more and more into vogue. It is not our intention to dilate upon this disputed question, but our experience leads us to the conclusion that much more censure has been cast upon our American Virginia plant than it merits. In one very fatal and distressing form of disease to wit, *Laryngeal Phthisis* and *Bronchitis* among public speakers the fact is very clearly established, that the moderate habit of smoking, by the drain it accomplishes and its anodyne qualities, has been eminently useful, at least as a preventive of that peculiar malady so frequent in the northern part of the United States, especially among the clergy."

It is needless to farther dilate upon this subject as tobacco will continue to be used and held a priceless weed by its votaries of the present day, and most probably be as highly esteemed by many future generations :

"Sublime Tobacco : that from East to West,
Cheers the Tar's labor or the Turkman's rest ;
That on the Moselemn's ottoman divides
His hours, and rivals opium and his brides !
Magnificent in Stamboul, tho' less grand,
Tho' not less loved in wapping or the strand ;
Divine in Hookas—Glorious in a pipe,
When tipt with amber, yellow, rich and ripe,
Like other charmers wooing the caress,
More dazzlingly when glaring in full dress,
Yet thy true lovers most admire by far
Thy naked beauties—Give me a CIGAR."

SMOKING.

There is certainly no human habit with which so many curious considerations are connected as with that of tobacco smoking. The habit is more perfectly artificial than almost any other in which man indulges. Now, the wonder is how it happens that a habit of this description, which seems to contain in itself fewer elements of propagation than almost any other, should exceed all others in the extent of its diffusion. In extent, it embraces the circumference of the globe; it comprehends every class of people,—from the most savage to the most refined—and includes every climate from Siberia to the equator, and from the equator to the extreme south. What renders this the more surprising is the comparatively recent period within which the habit has become thus extended;—two hundred and fifty or three hundred years is a short time for a habit to gain all but universal prevalence. Some attention has been given to the history of this habit, regarding it as a sort of phenomenon well worthy of the best attention that could be applied to it, and the result is that we see no reason to doubt that America is the source from which the usage has extended to all other countries. Having witnessed the devotion to the use of this herb of the entire population in Turkey, Persia, and other eastern countries and the refinements which they have thrown into the art of smoking, we were at one time disposed to question whether the usage could be so recent in the East as we know it to be in Europe, particularly as it seems difficult to form an idea of a Turk or Persian separately from the pipe, which is now so indispensable to him, and which occupies so serious a portion of his time and attention. It has, indeed, been contended that the East did possess the herb before the use of it was imported from America into Europe; but we are persuaded that this is an error. Tobacco-smoking is never mentioned in Oriental works of an earlier date, which minutely describe the usages of the Orientals. The Arabian Nights' Entertainments, for instance; neither is it noticed by any old travellers, although from the prominent place it occupies and the ceremonies connected with it, there must in both instances have been frequent allusion to it, if it then existed. The Chinese, indeed, according to Bell, pretend to have been tobacco smokers for many ages. But there was probably some misunderstanding here, either on the part of Bell or his informants. They may certainly have had the habit of smoking, but hardly of tobacco smoking. They might formerly, as now, have smoked other substances than tobacco; and the assertion, as made or understood, did not perhaps distinguish between the general habit of smoking and the particular use of tobacco. There is every probability that the Chinese first received tobacco from India, to which country the seeds of the plant were first taken by the Portuguese in the year 1599.

For nearly thirty years subsequently to that period, the Portuguese had settlements in the Persian Gulf, and it appears to have been during this time that the use of tobacco was introduced into Persia. We may presume that the Portuguese created the taste, and supplied the commodity from India; besides which, the Persians themselves had then, and always have had, much personal intercourse with that country. This is not a matter of conjecture, for in 1628, two years after the expulsion of the Portuguese from the Gulf, we find the Persians still obtaining large supplies of tobacco from India. Sir Thomas Herbert, who was this year in Persia, relates the following circumstance which occurred at Casbin.

It seems that forty camels entering laden with tobacco out of India, (the drivers being ignorant of a late prohibition, the king sometimes commanding and restraining, as reason of state invited,) Maymet Ally-beg, the favorite, wanting his piscal, i. e. present, commanded the penalty to be exacted, which was to crop their ears and snip noses; offering withal to his angry justice a dismal sacrifice of forty loads of tobacco, which was put into a deep hole that served as a pipe, and being inflamed in a black vapor, gave the citizens *gratis*, for two whole days and nights, an unpleasing incense.

The Turks seem to have received the habit immediately from Europe, about the

same time that Persia received it from the East. Indeed, the inhabitants of Eastern Turkey may have taken it from the Persians, or in the same way that the Persians themselves did. Sir Thomas Herbert, when at Bagdat, (which a few years before had been in possession of the Persians) mentioning the coffee houses which he calls '*Cohu* houses,' where the inhabitants assemble towards evening to sip coffee, a Stygian liquor, black, thick and bitter, says that in these houses they also inebriated themselves with arrack and tobacco. Sandys, an earlier authority, who was at Constantinople in 1610, is more explicit and satisfactory on the subject, and expressly describes tobacco smoking as a habit new to the Turks. He says, "They also delight in tobacco; they take it through reeds that have joined unto them great heads of wood to contain it; I doubt not, but lately taught them, as brought them by the English, and were it not sometimes looked into, for Morat Bassu, not long since, commanded a pipe to be thrust through the nose of a Turk and so to be led in derision through the city, no question but it would prove a principal commodity. Nevertheless they will take it in corners, and are so ignorant therein that that which in England is not saleable, doth pass here among them for most excellent." This probably means no more than that Turks did then, as they and other Eastern people still do, prefer a milder kind of tobacco than that which has been commonly used. The pipes he describes, are just the same as those now in common use, except that the large bowl is now of earthenware. We, on our part, have also retained the use of the original, diminutive and slender pipes, the small capacity of which is adapted rather to the extreme dearthness of the commodity when first introduced, than to its comparative cheapness at present.

In England, tobacco was first introduced, according to Stow, in about the year 1578, who adds that Sir Walter Raleigh was the person that brought it into use, when all men wondered what it meant. Yet he says, in the same page, that tobacco was brought to England and made known there in 1556, by Sir John Hawkins. He probably meant that it was brought in 1556 as a curiosity, and in 1678 as an article of consumption. Malcolm has preserved a tradition which existed in the parish of St. Matthew, Friday street, that Sir Walter Raleigh used to sit at his door smoking with Sir Hugh Middleton, in the reign of Queen Elizabeth.

The custom was probably promoted, adds Malcolm, through the public manner in which it was exhibited, and the aromatic flavor inhaled by the passengers exclusive of the singularity of the circumstance, and the eminence of the parties. Indeed the two last motives are alone adequate to establish a custom ten times more loathsome than King James described tobacco smoking to be.

Stow who speaks of tobacco as a "sinking weed so much abused to God's dishonor," seems to say that the use of tobacco gained ground but slowly during the reign of Queen Elizabeth, but adds that when he wrote, 1631, it was commonly used by most men and many women—at any rate it does not seem to have met with any serious opposition in the Queen's time. Spenser in the *Fairy Queen* calls it divine tobacco; whether he indulged in the use of it does not appear, but he probably spoke thus respectfully of it out of compliment to his friend and patron, Sir Walter Raleigh. Tobacco however has had every where a storm of opposition to encounter at some period of its history in every country. It was not exempt in England from this its peculiar lot. When James ascended the throne, tobacco was called divine no more; about the time the Turkish vizier was thrusting pipes through the noses of smokers, and the Shah of Persia was cropping their ears and snipping their noses, the British Solomon was writing a book against the same unhappy class of persons. It is doubtful whether the monarch's famous counterblast to tobacco had even a temporary effect in checking the practice, except within the sphere of the court, among those who lived in dependence on his favour.

We extract a few passages which seem best to illustrate the estimation in which tobacco smoking was held by the king, and the forms in which the usage then appeared. The following shows that the habit was at that time indulged with greater excess and less decency than at present.

"And for the vanities committed in this filthy custom, is it not great vanity and uselessness that at the table, a place of respect, of cleanness and modesty, men should not be ashamed to sit tossing of tobacco pipes, and pulling of the smoke one unto another, making the filthy smoke and stink thereof to exhale across the dishes, and infect the

air, when very often men that abhor it are at their repast. But not only meal but no other time nor action is exempted from the public use of this uncivil trick: and is it not a greater vanity that a man cannot welcome his friend now but straight they must be in hand with tobacco. No, it is become in place of a cure a point of good fellowship; and he that will refuse to take a pipe with his fellows, though by his own election he would rather feel the savour of a stink, is accounted peevish, and no good company, even as they do with tippling in the cold eastern countries—yea, the mistress cannot it more mannerly kind entertain her servant than by giving him out of her fair hand a pipe of tobacco.” The case being thus the king had certainly some cause to be angry. The next extract is richly characteristic of both the king and the custom.

“Is it not the greatest sin of all; that you, the people of all sorts in this kingdom, who are created and ordained by God to bestow with your persons and goods for the maintenance both of the honor and safety of your king and commonwealth should disable yourselves in both. In your person that you are not able to ride or walk the journey of a Jew’s sabbath, but you must have a reekie coal brought for you from the next poor house to kindle your tobacco with. Now how you are by this custom disabled in your goods, let the gentry of this land bear witness, some of them bestowing three, some four hundred pounds a year upon this precious stink which I am sure might be bestowed upon many for better uses.” This seems hardly credible, and Brand suggests that Scotch pounds are intended: This is possible; but we are to bear in mind that tobacco was then very costly, and it seems more abundantly used in the upper and middle classes than at present. Besides, it also appears that a person had to provide pipes for visitors and guests, which must have extended his expenses greatly beyond what his own indulgence of the habit required. The following pious sentence is excellent in its way:

“But herein is not only a great vanity, but a great contempt of God’s good gifts, that the sweetness of man’s breath, being a good gift of God, should be wilfully corrupted by this stinking smoke.”

The king in concluding his fulminations against tobacco smoking, characterizes the habit as—“a custom loathsome to the eyes, hateful to the nose, harmful to the brain, dangerous to the lungs, and in the black stinking fume thereof nearest resembling the black stygian smoke of the pit that is bottomless.”

The same monarch was wont to profess that if he were to invite the devil to a dinner he should have the following three dishes: “1st, a pig; 2nd, a poll of ling and mustard; and 3rd, a pipe of tobacco for digesture.”

In 1616, a Derbyshire gentleman, named Peter Campbell, made his will, bequeathing to his eldest son all his household goods towards housekeeping, on condition that, if thereafter, any of his brothers or sisters should find him smoking tobacco, that he or she so finding him, should become entitled to the said goods, or the full value of them in money. The King’s Counter Blast, probably had its effect on this person.

Lilly, in his History of his Life and Times, mentions a clergyman in Buckinghamshire, who, according to this account, was a very able person, “but so given over to tobacco and drink, that when he had no tobacco, (and I suppose not too much drink) he would cut the bell ropes and smoke them.” This is another fact seeming to show that tobacco was a costly commodity at that time.

Francis Quarles, in his “Emblems,” (first printed in 1730) has one hieroglyphic which represents the being, who with him is the representative of human nature, or of mankind at large, as seated upon a globe, the world, to which he is chained by the leg. He is occupied in smoking from a pipe exactly like the present pipes of clay. The following is the commencement of the poem which accompanied the cut:

“Flint-hearted Stoics, you whose marble eyes
Contemn a wrinkle, and whose souls despise
To follow nature’s too affected fashion,
Or travel in the regent walk of passion;
Whose rigid hearts disdain to shrink at fears,
Or play at fasts, and lose with smiles and tears,
Come burst your spleens with laughter to behold
A new found vanity, which days of old,

Ne'er knew—a vanity that has beset
 The world—and made more slaves than Mahomet;
 That has condemn'd us to the servile yoke
 Of slavery, and made us slaves to smoke.
 But, stay! why tax I thus our modern times,
 For new-born follies, for new-born crimes—
 Are we sole guilty, and the first age free?
 No! they were smoking slaves as well as we.
 What's sweet-lip'd honor's blast, but smoke? what's treasure
 But very smoke, and what's more smoke than pleasure?"

And thus he goes on to the end of the chapter.

The following quaint thought is quoted by Brand from an old collection of Epigrams. It is entitled "A Tobacconist," a term which formerly described one who used, as well as one who sold tobacco.

All dainty meats I do defy,
 Which feed men fat as swine.
 He is a frugal man indeed,
 That on a leaf can dine.
 He needs no napkin for his hands,
 His finger ends to wipe,
 That keeps his kitchen in a box,
 And roast meat in a pipe.

The following is also quoted by Brand from an imitation of Young by Hawkins Brown, Esq.

Critics avaunt, tobacco is my theme;
 Tremble like hornets at the blasting steam.
 And you, court insects, flutter not too near
 Its light, nor buzz within its scorching sphere.
 Pollio with flame like thine my verse inspire,
 So shall the Muse from smoke elicit fire.
 Coxcombs prefer the tickling sting of snuff;
 Yet all their claim to wisdom is a puff.
 Lord Fokling smokes not—for his teeth afraid:
 Sir Tawdry does not smoke—for he wears brocade.
 Ladies, when pipes are brought, affect to swoon;
 They love no smoke except the smoke of town.
 But courtiers hate the puffing tribe, no matter,
 Strange if they love the breath that cannot flatter.
 Its foes but show their ignorance; can he
 That scorns the leaf of knowledge love the tree?
 Yet crowds remain who still its worth proclaim;
 For some for pleasure smoke, and some for fame,
 Fame of our actions, universal spring,
 For which we drink, eat, smoke—everything.

Errata.—In letter, page 14, fifth line, for Bayou Sata, read Bayou Sara. Page 15, line ninth, for obliterated, read obviated.

